

By: Madden

H.B. No. 1223

A BILL TO BE ENTITLED

1 AN ACT

2 relating to continuation of a residence homestead ad valorem tax
3 exemption when the owner temporarily ceases occupying the homestead
4 due to military service or other causes.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 11.13(1), Tax Code, is amended to read as
7 follows:

8 (1) A qualified residential structure does not lose its
9 character as a residence homestead when the owner who qualifies for
10 the exemption temporarily stops occupying it as a principal
11 residence if that owner does not establish a different principal
12 residence and the absence is:

13 (1) for a period of less than two years and the owner
14 intends to return and occupy the structure as the owner's principal
15 residence; or

16 (2) caused by the owner's:

17 (A) military service outside of the United States
18 as a member of the armed forces of the United States or of this
19 state; or

20 (B) residency in a facility that provides
21 services related to health, infirmity, or aging [~~intends to return~~
22 and occupy the structure as his principal residence].

23 SECTION 2. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2003.