

AN ACT

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

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

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

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

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

(2) caused by the owner's:

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

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

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

H.B. No. 1223

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.

President of the Senate

Speaker of the House

I certify that H.B. No. 1223 was passed by the House on May 9, 2003, by the following vote: Yeas 131, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1223 was passed by the Senate on May 28, 2003, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor