

By: Madden

H.B. No. 1223

A BILL TO BE ENTITLED

AN ACT

1
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 one year; or

14 (2) caused by the owner's:

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

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

21 SECTION 2. This Act takes effect immediately if it receives
22 a vote of two-thirds of all the members elected to each house, as
23 provided by Section 39, Article III, Texas Constitution. If this
24 Act does not receive the vote necessary for immediate effect, this

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1 Act takes effect September 1, 2003.