

1-1 By: Madden (Senate Sponsor - Estes) H.B. No. 1223
1-2 (In the Senate - Received from the House May 12, 2003;
1-3 May 13, 2003, read first time and referred to Committee on Veteran
1-4 Affairs and Military Installations; May 22, 2003, reported
1-5 favorably by the following vote: Yeas 3, Nays 0; May 22, 2003, sent
1-6 to printer.)

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to continuation of a residence homestead ad valorem tax
1-10 exemption when the owner temporarily ceases occupying the homestead
1-11 due to military service or other causes.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 11.13(1), Tax Code, is amended to read as
1-14 follows:

1-15 (1) A qualified residential structure does not lose its
1-16 character as a residence homestead when the owner who qualifies for
1-17 the exemption temporarily stops occupying it as a principal
1-18 residence if that owner does not establish a different principal
1-19 residence and the absence is:

1-20 (1) for a period of less than two years and the owner
1-21 intends to return and occupy the structure as the owner's principal
1-22 residence; or

1-23 (2) caused by the owner's:

1-24 (A) military service outside of the United States
1-25 as a member of the armed forces of the United States or of this
1-26 state; or

1-27 (B) residency in a facility that provides
1-28 services related to health, infirmity, or aging [~~intends to return~~
1-29 and occupy the structure as his principal residence].

1-30 SECTION 2. This Act takes effect immediately if it receives
1-31 a vote of two-thirds of all the members elected to each house, as
1-32 provided by Section 39, Article III, Texas Constitution. If this
1-33 Act does not receive the vote necessary for immediate effect, this
1-34 Act takes effect September 1, 2003.

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