

BILL ANALYSIS

Senate Research Center

H.B. 2784
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Finance
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Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

During times of conflict, some servicemen give to our country in a way that is often immeasurable - they are severely disabled by injuries received during combat. To honor their service to our country, H.B. 2784 allows local governing bodies to increase the property tax exemption for those servicemen who are the most disabled, and who have also been awarded a Purple Heart.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.22, Tax Code, by adding Subsection (b-1), as follows:

(b-1) Authorizes the governing body of a taxing unit, in addition to the exemptions provided by Subsections (a) and (b), in the manner required by law for official action, to provide that a disabled veteran who has a disability rating of more than 70 percent and is a recipient of the Purple Heart is entitled to an exemption from taxation by that taxing unit of a portion, not to exceed \$50,000, of the assessed value of a property that the veteran owns and designates under Subsection (f). Requires the governing body of the taxing unit to establish the amount of an exemption under this subsection. Entitles the governing body to provide that the surviving spouse of a disabled veteran who qualifies for an exemption for a property under this subsection to an exemption for the same property from the same taxing unit in an amount equal to that of the exemption for which the deceased veteran qualified if there are certain conditions.

SECTION 2. Makes application of this Act prospective to a tax year that begins on or after the effective date of this Act.

SECTION 3. Makes application of this Act contingent upon voter approval of the constitutional amendment relating to allow the governing body of a political subdivision to provide an additional exemption from ad valorem taxation for property owned by certain disabled veterans who have been awarded the Purple Heart or their surviving spouses is approved by the voters.