

By: Wong

H.B. No. 2784

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of a taxing unit to provide an additional  
3 exemption from ad valorem taxation for property owned by certain  
4 disabled veterans who have been awarded the Purple Heart or their  
5 surviving spouses.

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

7 SECTION 1. Section 11.22, Tax Code, is amended by adding  
8 Subsection (b-1) to read as follows:

9 (b-1) In addition to the exemptions provided by Subsections  
10 (a) and (b), in the manner required by law for official action, the  
11 governing body of a taxing unit may provide that a disabled veteran  
12 who has a disability rating of more than 70 percent and is a  
13 recipient of the Purple Heart is entitled to an exemption from  
14 taxation by that taxing unit of a portion, not to exceed \$50,000, of  
15 the assessed value of a property that the veteran owns and  
16 designates under Subsection (f). The governing body of the taxing  
17 unit shall establish the amount of an exemption under this  
18 subsection. The governing body may provide that the surviving  
19 spouse of a disabled veteran who qualifies for an exemption for a  
20 property under this subsection is entitled to an exemption for the  
21 same property from the same taxing unit in an amount equal to that  
22 of the exemption for which the deceased veteran qualified if:

23 (1) the deceased veteran died in a year in which the  
24 deceased veteran qualified for the exemption;

1           (2) the surviving spouse continues to own the  
2 property; and

3           (3) the surviving spouse designates the property for  
4 the exemption under Subsection (f).

5           SECTION 2. This Act applies only to a tax year that begins  
6 on or after the effective date of this Act.

7           SECTION 3. This Act takes effect January 1, 2006, but only  
8 if the constitutional amendment proposed by the 79th Legislature,  
9 Regular Session, 2005, to authorize the legislature to allow the  
10 governing body of a political subdivision to provide an additional  
11 exemption from ad valorem taxation for property owned by certain  
12 disabled veterans who have been awarded the Purple Heart or their  
13 surviving spouses is approved by the voters. If that amendment is  
14 not approved by the voters, this Act has no effect.