

By: Van de Putte

S.B. No. 1343

A BILL TO BE ENTITLED

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AN ACT

relating to an exemption from ad valorem taxation of the value of the residence homestead of members of the Texas military forces and reservists of the armed forces of the United States in active duty during a national emergency.

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

SECTION 1. Sections 11.13(c) and (m), Tax Code, are amended to read as follows:

(c) In addition to the exemption provided by Subsection (b) of this section,

(1) an adult who is disabled or is 65 years of age or older is entitled to an exemption from taxation by a school district of \$10,000 of the appraised value of a qualified ~~[his]~~ residence homestead, and

(2) an adult who is a member of the Texas military forces or who is a reservist of the armed forces of the United States as defined in this section is entitled to an exemption from taxation by a school district of \$20,000 of the appraised value of a qualified residence homestead during the period of time that the person is in active duty during a national emergency as provided in this section and Section 11.43(1) of this code.

(m) In this section:

(1) "Disabled" means under a disability for purposes of payment of disability insurance benefits under Federal Old-Age,

1 Survivors, and Disability Insurance.

2 (2) "School district" means a political subdivision  
3 organized to provide general elementary and secondary public  
4 education. "School district" does not include a junior college  
5 district or a political subdivision organized to provide special  
6 education services.

7 (3) "Member of the Texas military forces" means a  
8 person enlisted with the Texas National Guard, the Texas State  
9 Guard, and any other active militia or military force organized  
10 under Chapter 431, Government Code.

11 (4) "Reservist of the armed forces of the United  
12 States" means a person who is a member of a reserve component of the  
13 Army, Navy, Air Force, Marine Corps, or Coast Guard.

14 (5) "Active duty" means full-time duty in the active  
15 military service of the United States. The term includes such  
16 federal duty as full-time training duty, annual training duty, and  
17 attendance, while in the active military service, at a school  
18 designated as a service school by law or by the secretary of the  
19 military department concerned. The term does not include full-time  
20 National Guard Duty.

21 (6) "National emergency" means a general declaration  
22 of emergency with respect to the national defense made by the  
23 President or the Congress of the United States.

24 SECTION 2. Section 11.43, Tax Code, is amended by adding  
25 Subsection (1) to read as follows:

26 (1) To receive an exemption provided by Section 11.13(c)(2)  
27 of this code, a person must be in active duty as a result of the

1 declaration of a national emergency on January 1 of the year for  
2 which the exemption is claimed. Before May 1 of the year for which  
3 the exemption is claimed, the person must file an affidavit, as a  
4 supplement to the application required by subsection (a) of this  
5 section, along with a copy of official documents evidencing the  
6 person's active duty, with the chief appraiser of the appraisal  
7 district in which the residence homestead is located. For property  
8 appraised by more than one appraisal district, a separate affidavit  
9 and accompanying documents must be filed in each appraisal district  
10 to receive the exemption. An exemption under this subsection, once  
11 allowed, need not be claimed in subsequent years and applies to the  
12 property until the person's qualification for the exemption ends.  
13 However, the chief appraiser may require the filing of a new  
14 affidavit to confirm the person's qualifications by delivering, not  
15 later than April 1, a written notice that a new affidavit is  
16 required, to the person previously allowed the exemption. The  
17 affidavit, sworn to before a notary public or other person  
18 authorized to administer oaths in this state, shall be in the  
19 following form:

20 "I, \_\_\_\_\_, do hereby solemnly swear or affirm that I am (  
21 ) a member in good standing of the state military forces of the  
22 State of Texas or ( ) a reservist of the armed forces of the United  
23 States, and have been called to active duty to federal military  
24 service as a result of a declaration of national emergency, such  
25 duty to begin on or before January 1 of \_\_\_\_\_.

