

## **BILL ANALYSIS**

Senate Research Center  
80R878 JD-D

S.B. 299  
By: Van de Putte  
Veteran Affairs & Military Installations  
2/13/2007  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current state law limits homestead tax exemptions for military personnel to two years if stationed out of state but still within the United States; this extension is indefinite if the servicemember is assigned overseas. Similar extensions for the retention of other privileges, such as eligibility to vote in this state or state residency, are also indefinite, regardless of whether a servicemember is stationed within the United States or overseas.

As proposed, S.B. 299 extends residence homestead tax exemptions to Texas homeowners who are stationed out of state by the military but still inside the United States.

### **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 11.13(1), Tax Code, to add military service inside the United States as a cause of an qualified owner's temporary absence from the owner's principal residence among the exceptions that would permit the residence to retain its character as a residence homestead for the purposes of retaining taxation exemptions on its appraised value.

SECTION 2. Effective date: upon passage or September 1, 2007.