

By: Van de Putte, et al.

S.B. No. 299

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the continuation of a residence homestead exemption
3 from ad valorem taxation while the owner is temporarily absent
4 because of military service.

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

6 SECTION 1. Subsection (1), Section 11.13, Tax Code, is
7 amended to read as follows:

8 (1) A qualified residential structure does not lose its
9 character as a residence homestead when the owner who qualifies for
10 the exemption temporarily stops occupying it as a principal
11 residence if that owner does not establish a different principal
12 residence and the absence is:

13 (1) for a period of less than two years and the owner
14 intends to return and occupy the structure as the owner's principal
15 residence; or

16 (2) caused by the owner's:

17 (A) military service inside or outside of the
18 United States as a member of the armed forces of the United States
19 or of this state; or

20 (B) residency in a facility that provides
21 services related to health, infirmity, or aging.

22 SECTION 2. This Act takes effect immediately if it receives
23 a vote of two-thirds of all the members elected to each house, as
24 provided by Section 39, Article III, Texas Constitution. If this

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- 1 Act does not receive the vote necessary for immediate effect, this
- 2 Act takes effect September 1, 2007.