

1-1 By: Van de Putte, Uresti S.B. No. 299
1-2 (In the Senate - Filed January 24, 2007; January 30, 2007,
1-3 read first time and referred to Committee on Veteran Affairs and
1-4 Military Installations; March 12, 2007, reported favorably by the
1-5 following vote: Yeas 4, Nays 0; March 12, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the continuation of a residence homestead exemption
1-9 from ad valorem taxation while the owner is temporarily absent
1-10 because of military service.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subsection (1), Section 11.13, Tax Code, is
1-13 amended to read as follows:

1-14 (1) A qualified residential structure does not lose its
1-15 character as a residence homestead when the owner who qualifies for
1-16 the exemption temporarily stops occupying it as a principal
1-17 residence if that owner does not establish a different principal
1-18 residence and the absence is:

1-19 (1) for a period of less than two years and the owner
1-20 intends to return and occupy the structure as the owner's principal
1-21 residence; or

1-22 (2) caused by the owner's:

1-23 (A) military service inside or outside of the
1-24 United States as a member of the armed forces of the United States
1-25 or of this state; or

1-26 (B) residency in a facility that provides
1-27 services related to health, infirmity, or aging.

1-28 SECTION 2. This Act takes effect immediately if it receives
1-29 a vote of two-thirds of all the members elected to each house, as
1-30 provided by Section 39, Article III, Texas Constitution. If this
1-31 Act does not receive the vote necessary for immediate effect, this
1-32 Act takes effect September 1, 2007.

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