

By: Carona, Van de Putte, et al.

S.B. No. 666

A BILL TO BE ENTITLED

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AN ACT

relating to an exemption from ad valorem taxation of the residence homesteads of certain totally disabled veterans.

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

SECTION 1. Section 11.13, Tax Code, is amended by adding Subsection (s) to read as follows:

(s) In this subsection, "disabled veteran" has the meaning assigned by Section 11.22. A disabled veteran who is classified as having a service-connected disability with a disability rating of 100 percent or of totally disabled is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

SECTION 2. Section 403.302, Government Code, is amended by adding Subsection (d-2) to read as follows:

(d-2) For purposes of Subsection (d), a residence homestead that receives an exemption under Section 11.13(s), Tax Code, in the year that is the subject of the study is not considered to be taxable property.

SECTION 3. This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 4. This Act takes effect January 1, 2008, but only if the constitutional amendment proposed by the 80th Legislature, Regular Session, 2007, authorizing the legislature to exempt all or part of the residence homesteads of certain totally disabled

1 veterans from ad valorem taxation is approved by the voters. If
2 that amendment is not approved by the voters, this Act has no
3 effect.