

By: Carona, Van de Putte

S.B. No. 666

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an exemption from ad valorem taxation of the residence  
3 homesteads of certain totally disabled veterans.

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

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

7 (s) In this subsection, "disabled veteran" has the meaning  
8 assigned by Section 11.22. A disabled veteran who is classified as  
9 having a service-connected disability with a disability rating of  
10 100 percent or of totally disabled is entitled to an exemption from  
11 taxation of the total appraised value of the veteran's residence  
12 homestead.

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

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

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

21 SECTION 4. This Act takes effect January 1, 2008, but only  
22 if the constitutional amendment proposed by the 80th Legislature,  
23 Regular Session, 2007, authorizing the legislature to exempt all or  
24 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.