

1-1 By: Carona, Van de Putte S.B. No. 666
1-2 (In the Senate - Filed February 15, 2007; February 28, 2007,
1-3 read first time and referred to Committee on Finance;
1-4 April 30, 2007, reported favorably by the following vote: Yeas 11,
1-5 Nays 0; April 30, 2007, sent to printer.)

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

1-8 relating to an exemption from ad valorem taxation of the residence
1-9 homesteads of certain totally disabled veterans.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 11.13, Tax Code, is amended by adding
1-12 Subsection (s) to read as follows:

1-13 (s) In this subsection, "disabled veteran" has the meaning
1-14 assigned by Section 11.22. A disabled veteran who is classified as
1-15 having a service-connected disability with a disability rating of
1-16 100 percent or of totally disabled is entitled to an exemption from
1-17 taxation of the total appraised value of the veteran's residence
1-18 homestead.

1-19 SECTION 2. Section 403.302, Government Code, is amended by
1-20 adding Subsection (d-2) to read as follows:

1-21 (d-2) For purposes of Subsection (d), a residence homestead
1-22 that receives an exemption under Section 11.13(s), Tax Code, in the
1-23 year that is the subject of the study is not considered to be
1-24 taxable property.

1-25 SECTION 3. This Act applies only to ad valorem taxes imposed
1-26 for a tax year beginning on or after the effective date of this Act.

1-27 SECTION 4. This Act takes effect January 1, 2008, but only
1-28 if the constitutional amendment proposed by the 80th Legislature,
1-29 Regular Session, 2007, authorizing the legislature to exempt all or
1-30 part of the residence homesteads of certain totally disabled
1-31 veterans from ad valorem taxation is approved by the voters. If
1-32 that amendment is not approved by the voters, this Act has no
1-33 effect.

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