

By: Flores

H.B. No. 742

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from ad valorem taxation of the residence
3 homesteads of certain totally disabled veterans and to the amount
4 of the exemption from ad valorem taxation to which a disabled
5 veteran is entitled based on disability rating.

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

7 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
8 adding Section 11.131 to read as follows:

9 Sec. 11.131. RESIDENCE HOMESTEAD OF 100 PERCENT OR TOTALLY
10 DISABLED VETERAN. (a) In this section:

11 (1) "Disabled veteran" has the meaning assigned by
12 Section 11.22.

13 (2) "Residence homestead" has the meaning assigned by
14 Section 11.13.

15 (b) A disabled veteran who receives from the United States
16 Department of Veterans Affairs or its successor 100 percent
17 disability compensation due to a service-connected disability and a
18 rating of 100 percent disabled or of individual unemployability is
19 entitled to an exemption from taxation of the total appraised value
20 of the veteran's residence homestead.

21 SECTION 2. Section 11.22(a), Tax Code, is amended to read as
22 follows:

23 (a) A disabled veteran is entitled to an exemption from
24 taxation of a portion of the assessed value of a property the

1 veteran owns and designates as provided by Subsection (f) [~~of this~~
2 ~~section~~] in accordance with the following schedule:

3		for a disability rating of	
4		an exemption of	
5	up to:	at least:	but <u>less</u> [not greater] than:
6	\$5,000 of the	10%	30%
7	assessed value		
8	7,500	<u>30</u> [31]	50
9	10,000	<u>50</u> [51]	70
10	12,000	<u>70</u> [71] and over	

11 SECTION 3. Section 403.302, Government Code, is amended by
12 adding Subsection (d-1) to read as follows:

13 (d-1) For purposes of Subsection (d), a residence homestead
14 that receives an exemption under Section 11.131, Tax Code, in the
15 year that is the subject of the study is not considered to be
16 taxable property.

17 SECTION 4. Section 11.131, Tax Code, as added by this Act,
18 applies only to ad valorem taxes imposed for a tax year beginning on
19 or after the effective date of this Act.

20 SECTION 5. This Act takes effect January 1, 2010.