

By: Shapleigh

S.B. No. 1268

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 continuing
4 the exemption on the same property for the surviving spouse of such
5 a veteran, and to the amount of the exemption from ad valorem
6 taxation to which a disabled veteran is entitled based on
7 disability rating.

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

9 SECTION 1. Section 11.13, Tax Code, is amended by adding
10 Subsections (s) and (t) to read as follows:

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

17 (t) The surviving spouse of a 100 percent or totally
18 disabled veteran who qualified for an exemption under Subsection
19 (s) is entitled to an exemption from taxation of the total appraised
20 value of the same property to which the disabled veteran's
21 exemption applied if:

22 (1) the surviving spouse has not remarried; and

23 (2) the property:

24 (A) was the residence homestead of the surviving

1 spouse when the disabled veteran died; and
2 (B) remains the residence homestead of the
3 surviving spouse.

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

6 (a) A disabled veteran is entitled to an exemption from
7 taxation of a portion of the assessed value of a property the
8 veteran owns and designates as provided by Subsection (f) [~~of this~~
9 ~~section~~] in accordance with the following schedule:

10 an exemption of		for a disability rating of
11 up to:	at least:	but <u>less</u> [not greater] than:
12 \$5,000 of the	10%	30%
13 assessed value		
14 7,500	<u>30</u> [31]	50
15 10,000	<u>50</u> [51]	70
16 12,000	<u>70</u> [71] and over	

17 SECTION 3. If the constitutional amendment described by
18 Section 5 of this Act is approved by the voters, effective January
19 1, 2010, Section 403.302, Government Code, is amended by adding
20 Subsection (d-1) to read as follows:

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

25 SECTION 4. If the constitutional amendment described by
26 Section 5 of this Act is not approved by the voters, effective
27 January 1, 2010, Section 403.302, Government Code, is amended by

1 adding Subsection (d-1) to read as follows:

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

6 SECTION 5. Section 11.13(t), Tax Code, as added by this Act,
7 takes effect January 1, 2010, but only if the constitutional
8 amendment proposed by the 81st Legislature, Regular Session, 2009,
9 authorizing the legislature to exempt from ad valorem taxation the
10 residence homestead of the surviving spouse of a 100 percent or
11 totally disabled veteran in an amount equal to the amount of the
12 residence homestead exemption to which the disabled veteran was
13 entitled on the same property is approved by the voters. If that
14 amendment is not approved by the voters, that provision has no
15 effect.

16 SECTION 6. Section 11.13(s), Tax Code, as added by this Act,
17 applies to a tax year beginning on or after January 1, 2009.

18 SECTION 7. Except as otherwise provided by this Act, this
19 Act takes effect immediately if it receives a vote of two-thirds of
20 all the members elected to each house, as provided by Section 39,
21 Article III, Texas Constitution. If this Act does not receive the
22 vote necessary for immediate effect, this Act takes effect
23 September 1, 2009.