

BILL ANALYSIS

H.B. 472
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Recently, Texas voters approved an amendment to the Texas Constitution exempting the residence homestead of certain disabled veterans from property taxes. There is concern, however, that the surviving spouse of a disabled veteran, on the death of that veteran, loses the exemption. H.B. 472 seeks to allow a property tax exemption for a 100 percent or totally disabled veteran to be applied to the same residence homestead of the surviving spouse of the veteran.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 472 amends the Tax Code to entitle the surviving spouse of a 100 percent or totally disabled veteran who qualified for a residence homestead exemption from property taxes to a residence homestead exemption for the same property to which the disabled veteran's exemption applied if the surviving spouse has not remarried since the death of the disabled veteran and the property was the residence homestead of the surviving spouse when the disabled veteran died and remains as such. The bill makes its provisions applicable only to a tax year beginning on or after January 1, 2012, and makes a conforming change.

EFFECTIVE DATE

January 1, 2012, if the constitutional amendment proposed by the 82nd Legislature, Regular Session, 2011, authorizing the legislature to exempt from property taxes the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran in an amount equal to the amount of the residence homestead exemption to which the disabled veteran was entitled on the same property is approved by the voters.