

By: Kleinschmidt

H.B. No. 461

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of the residence
3 homestead of the surviving spouse of a 100 percent or totally
4 disabled veteran.

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

6 SECTION 1. Section 11.131, Tax Code, is amended by adding
7 Subsection (c) to read as follows:

8 (c) The surviving spouse of a disabled veteran who qualified
9 for an exemption under Subsection (b) is entitled to an exemption
10 from taxation of the total appraised value of the same property to
11 which the disabled veteran's exemption applied if the property:

12 (1) was the residence homestead of the surviving
13 spouse when the disabled veteran died; and

14 (2) remains the residence homestead of the surviving
15 spouse.

16 SECTION 2. Section 11.431(a), Tax Code, is amended to read
17 as follows:

18 (a) The chief appraiser shall accept and approve or deny an
19 application for a residence homestead exemption, including an [~~a~~
20 ~~disabled veteran residence homestead~~] exemption under Section
21 11.131 for the residence homestead of a disabled veteran or the
22 surviving spouse of a disabled veteran, after the deadline for
23 filing it has passed if it is filed not later than one year after the
24 delinquency date for the taxes on the homestead.

1 SECTION 3. Section 11.131, Tax Code, as amended by this Act,
2 applies only to a tax year beginning on or after January 1, 2012.

3 SECTION 4. This Act takes effect January 1, 2012, but only
4 if the constitutional amendment proposed by the 82nd Legislature,
5 Regular Session, 2011, authorizing the legislature to exempt from
6 ad valorem taxation the residence homestead of the surviving spouse
7 of a 100 percent or totally disabled veteran in an amount equal to
8 the amount of the residence homestead exemption to which the
9 disabled veteran was entitled on the same property is approved by
10 the voters. If that amendment is not approved by the voters, this
11 Act has no effect.