

By: King of Parker

H.B. No. 781

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.

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

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

(c) The surviving spouse of a disabled veteran who qualified for an exemption under Subsection (b) when the disabled veteran died is entitled to an exemption from taxation of the total appraised value of the residence homestead of the surviving spouse if the surviving spouse has not remarried since the death of the disabled veteran.

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

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

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

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