

1-1 By: Uresti, Van de Putte S.B. No. 201
1-2 (In the Senate - Filed November 10, 2010; January 31, 2011,
1-3 read first time and referred to Committee on Finance;
1-4 March 30, 2011, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 15, Nays 0; March 30, 2011,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 201 By: Lucio

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the calculation of ad valorem taxes on the residence
1-11 homestead of a 100 percent or totally disabled veteran for the tax
1-12 year in which the veteran qualifies or ceases to qualify for an
1-13 exemption from taxation of the homestead.

1-14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-15 SECTION 1. Section 11.42, Tax Code, is amended by adding
1-16 Subsection (e) to read as follows:

1-17 (e) A person who qualifies for an exemption under Section
1-18 11.131 after January 1 of a tax year may receive the exemption for
1-19 the applicable portion of that tax year immediately on
1-20 qualification for the exemption.

1-21 SECTION 2. Section 26.10, Tax Code, is amended by adding
1-22 Subsection (c) to read as follows:

1-23 (c) If the appraisal roll shows that a residence homestead
1-24 exemption under Section 11.131 applicable to a property on January
1-25 1 of a year terminated during the year, the tax due against the
1-26 residence homestead is calculated by multiplying the amount of the
1-27 taxes that otherwise would be imposed on the residence homestead
1-28 for the entire year had the individual not qualified for the
1-29 exemption under Section 11.131 during the year by a fraction, the
1-30 denominator of which is 365 and the numerator of which is the number
1-31 of days that elapsed after the date the exemption terminated.

1-32 SECTION 3. Chapter 26, Tax Code, is amended by adding
1-33 Section 26.1125 to read as follows:

1-34 Sec. 26.1125. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD
1-35 OF 100 PERCENT OR TOTALLY DISABLED VETERAN. (a) If a person
1-36 qualifies for an exemption under Section 11.131 after the beginning
1-37 of a tax year, the amount of the taxes on the residence homestead of
1-38 the person for the tax year is calculated by multiplying the amount
1-39 of the taxes that otherwise would be imposed on the residence
1-40 homestead for the entire year had the person not qualified for the
1-41 exemption under Section 11.131 by a fraction, the denominator of
1-42 which is 365 and the numerator of which is the number of days that
1-43 elapsed before the date the person qualified for the exemption
1-44 under Section 11.131.

1-45 (b) If a person qualifies for an exemption under Section
1-46 11.131 with respect to the property after the amount of the tax due
1-47 on the property is calculated and the effect of the qualification is
1-48 to reduce the amount of the tax due on the property, the assessor
1-49 for each taxing unit shall recalculate the amount of the tax due on
1-50 the property and correct the tax roll. If the tax bill has been
1-51 mailed and the tax on the property has not been paid, the assessor
1-52 shall mail a corrected tax bill to the person in whose name the
1-53 property is listed on the tax roll or to the person's authorized
1-54 agent. If the tax on the property has been paid, the tax collector
1-55 for the taxing unit shall refund to the person who paid the tax the
1-56 amount by which the payment exceeded the tax due.

1-57 SECTION 4. This Act applies only to an ad valorem tax year
1-58 that begins on or after the effective date of this Act.

1-59 SECTION 5. This Act takes effect January 1, 2012.

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