

By: Patrick

S.B. No. 516

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an 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) when the disabled veteran  
10 died is entitled to an exemption from taxation of the total  
11 appraised value of the residence homestead of the surviving spouse  
12 if the surviving spouse has not remarried since the death of the  
13 disabled veteran.

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

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

23 SECTION 3. Section 11.131, Tax Code, as amended by this Act,  
24 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.