

By: Rodriguez

S.B. No. 1089

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the amount of the exemption from ad valorem taxation of  
3 property owned by the surviving spouse or surviving minor children  
4 of a member of the armed forces of the United States who dies while  
5 on active duty.

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

7 SECTION 1. Section 11.22(d), Tax Code, is amended to read as  
8 follows:

9 (d) If an individual dies while on active duty as a member of  
10 the armed services of the United States:

11 (1) the individual's surviving spouse is entitled to  
12 an exemption from taxation of [~~\$5,000 of~~] the total assessed value  
13 of the property the spouse owns and designates as provided by  
14 Subsection (f) [~~of this section~~]; and

15 (2) each of the individual's surviving children who is  
16 younger than 18 years of age and unmarried is entitled to an  
17 exemption from taxation of a portion of the assessed value of a  
18 property the child owns and designates as provided by Subsection  
19 (f) [~~of this section~~], the amount of exemption for each eligible  
20 child to be computed by dividing the greater of the assessed value  
21 of the property or \$5,000 by the number of eligible children.

22 SECTION 2. This Act applies only to an ad valorem tax year  
23 that begins on or after the effective date of this Act.

24 SECTION 3. This Act takes effect January 1, 2012, but only

1 if the constitutional amendment proposed by the 82nd Legislature,  
2 Regular Session, 2011, authorizing the legislature to increase the  
3 amount of the exemption from ad valorem taxation of property owned  
4 by the surviving spouse or surviving minor children of a member of  
5 the armed forces of the United States who dies while on active duty  
6 is approved by the voters. If that amendment is not approved by the  
7 voters, this Act has no effect.