

BILL ANALYSIS

H.B. 214
By: Pickett
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Recent legislation entitled the surviving spouse of a 100 percent or totally disabled veteran who qualified for a property tax exemption for all of the appraised value of the disabled veteran's residence homestead on the basis of the veteran's service-connected disability to an equivalent property tax exemption for the same property. Interested parties express concern that the exemption unintentionally benefits only surviving spouses who lost their qualifying spouses following the enactment of this legislation, while those surviving spouses who lost their qualifying spouses before that enactment received no benefit. H.B. 214 seeks to remedy this situation.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 214 amends the Tax Code to entitle the surviving spouse of a 100 percent or totally disabled veteran who would have qualified for a property tax exemption for all of the appraised value of the disabled veteran's residence homestead on the basis of a certified service-connected disability if the exemption had been in effect on the date the disabled veteran died to a property tax exemption for the total appraised value of the same property to which the disabled veteran's exemption would have applied if the exemption had been authorized on the date the disabled veteran died, provided the surviving spouse has not remarried and the property was the surviving spouse's residence when the disabled veteran died and remains the surviving spouse's residence homestead.

EFFECTIVE DATE

January 1, 2014, if the constitutional amendment authorizing the legislature to provide for an exemption from property taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect is approved by the voters.