

BILL ANALYSIS

H.B. 548
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

A 100 percent disabled veteran is entitled to a property tax exemption of the total appraised value of the veteran's residence homestead, and recent legislation extended that exemption to the surviving spouse of such a veteran. Interested parties note that the legislature has shown a bipartisan commitment to providing property tax relief to veterans who have paid a great price in the service of the United States and contend that this commitment should extend to the families of service members who have paid the ultimate price in their service to the country. H.B. 548 seeks to address this issue by providing a property tax exemption for the surviving spouse of an active duty service member who is killed in action.

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. 548 amends the Tax Code to entitle the surviving spouse of a member of the U.S. military who is killed in action to an exemption from property taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the military and the property was the residence homestead of the member of the military when the member died. The bill entitles the surviving spouse, if the spouse subsequently qualifies a different property as the surviving spouse's residence homestead, to an exemption from property taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from taxation of the former homestead in the last year in which the surviving spouse received an exemption for that homestead if the surviving spouse has not remarried since the death of the member of the military. The bill entitles the surviving spouse to receive from the chief appraiser of the appraisal district in which the former residence homestead was located a written certificate providing the information necessary to determine the amount of the exemption to which the surviving spouse is entitled on the subsequently qualified homestead.

H.B. 548 includes the residence homestead exemption for a surviving spouse of a member of the military who is killed in action among the exemptions that once allowed, need not be claimed in subsequent years and that apply to the property until it changes ownership or the person's qualification for the exemption changes. The bill requires the chief appraiser to accept and approve or deny an applicant for a residence homestead exemption for a surviving spouse of a member of the military who is killed in action after the deadline for filing has passed if the application is filed not later than one year after the delinquency date for the taxes on the homestead.

H.B. 548 amends the Government Code to establish that a residence homestead that receives an exemption under the bill's provisions in the year that is the subject of the comptroller of public accounts study of property values in each school district is not considered taxable property for

purposes of the calculation used in the study to determine the taxable value of property in a district.

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 member of the U.S. military who is killed in action is approved by the voters.