

By: Pickett

H.B. No. 214

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of the total
3 appraised value of the residence homestead of the surviving spouse
4 of a 100 percent or totally disabled veteran.

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

6 SECTION 1. Section 11.131(c), Tax Code, is amended to read
7 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, or of a disabled veteran who would have qualified for an
11 exemption under that subsection if that subsection had been in
12 effect on the date the disabled veteran died, is entitled to an
13 exemption from taxation of the total appraised value of the same
14 property to which the disabled veteran's exemption applied, or to
15 which the disabled veteran's exemption would have applied if the
16 exemption had been authorized on the date the disabled veteran
17 died, if:

18 (1) the surviving spouse has not remarried since the
19 death of the disabled veteran; and

20 (2) the property:

21 (A) was the residence homestead of the surviving
22 spouse when the disabled veteran died; and

23 (B) remains the residence homestead of the
24 surviving spouse.

1 SECTION 2. Section 11.131, Tax Code, as amended by this Act,
2 applies only to ad valorem taxes imposed for a tax year beginning on
3 or after January 1, 2014.

4 SECTION 3. This Act takes effect January 1, 2014, but only
5 if the constitutional amendment proposed by the 83rd Legislature,
6 Regular Session, 2013, authorizing the legislature to provide for
7 an exemption from ad valorem taxation of all or part of the market
8 value of the residence homestead of the surviving spouse of a 100
9 percent or totally disabled veteran who died before the law
10 authorizing a residence homestead exemption for such a veteran took
11 effect is approved by the voters. If that amendment is not approved
12 by the voters, this Act has no effect.