

By: Isaac

H.B. No. 229

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 member of the armed services
4 of the United States who dies while on active duty.

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

6 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
7 adding Section 11.132 to read as follows:

8 Sec. 11.132. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF
9 MEMBER OF ARMED SERVICES WHO DIED ON ACTIVE DUTY. (a) In this
10 section:

11 (1) "Residence homestead" has the meaning assigned by
12 Section 11.13.

13 (2) "Surviving spouse" means the individual who was
14 married to a member of the armed services of the United States at
15 the time of the member's death.

16 (b) The surviving spouse of an individual who dies while on
17 active duty as a member of the armed services of the United States
18 is entitled to an exemption from taxation of the total appraised
19 value of the surviving spouse's residence homestead if:

20 (1) the surviving spouse has not remarried since the
21 death of the member of the armed services; and

22 (2) the property was the residence homestead of the
23 member of the armed services when the member died.

24 (c) If a surviving spouse who qualifies for an exemption

1 under Subsection (b) subsequently qualifies a different property as
2 the surviving spouse's residence homestead, the surviving spouse is
3 entitled to an exemption from taxation of the subsequently
4 qualified homestead in an amount equal to the dollar amount of the
5 exemption from taxation of the former homestead under Subsection
6 (b) in the last year in which the surviving spouse received an
7 exemption under that subsection for that homestead if the surviving
8 spouse has not remarried since the death of the member of the armed
9 services. The surviving spouse is entitled to receive from the
10 chief appraiser of the appraisal district in which the former
11 residence homestead was located a written certificate providing the
12 information necessary to determine the amount of the exemption to
13 which the surviving spouse is entitled on the subsequently
14 qualified homestead.

15 SECTION 2. Section 11.43(c), Tax Code, is amended to read as
16 follows:

17 (c) An exemption provided by Section 11.13, 11.131, 11.132,
18 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,
19 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, or 11.31,
20 once allowed, need not be claimed in subsequent years, and except as
21 otherwise provided by Subsection (e), the exemption applies to the
22 property until it changes ownership or the person's qualification
23 for the exemption changes. However, the chief appraiser may
24 require a person allowed one of the exemptions in a prior year to
25 file a new application to confirm the person's current
26 qualification for the exemption by delivering a written notice that
27 a new application is required, accompanied by an appropriate

1 application form, to the person previously allowed the exemption.

2 SECTION 3. Section 11.431(a), Tax Code, is amended to read
3 as follows:

4 (a) The chief appraiser shall accept and approve or deny an
5 application for a residence homestead exemption, including an
6 exemption under Section 11.131 for the residence homestead of a
7 disabled veteran or the surviving spouse of a disabled veteran or an
8 exemption under Section 11.132 for the residence homestead of the
9 surviving spouse of an individual who dies while on active duty as a
10 member of the armed services of the United States, after the
11 deadline for filing it has passed if it is filed not later than one
12 year after the delinquency date for the taxes on the homestead.

13 SECTION 4. Section 403.302(d-1), Government Code, is
14 amended to read as follows:

15 (d-1) For purposes of Subsection (d), a residence homestead
16 that receives an exemption under Section 11.131 or 11.132, Tax
17 Code, in the year that is the subject of the study is not considered
18 to be taxable property.

19 SECTION 5. Section 11.132, Tax Code, as added by this Act,
20 applies only to a tax year beginning on or after January 1, 2014.

21 SECTION 6. This Act takes effect January 1, 2014, but only
22 if the constitutional amendment proposed by the 83rd Legislature,
23 Regular Session, 2013, authorizing the legislature to provide for
24 an exemption from ad valorem taxation of all or part of the market
25 value of the residence homestead of the surviving spouse of a member
26 of the armed services of the United States who dies while on active
27 duty is approved by the voters. If that amendment is not approved

1 by the voters, this Act has no effect.