

By: Riddle

H.B. No. 236

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of certain peace officers for an exemption from ad valorem taxation of the officers' residence homestead.

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

SECTION 1. Section 11.43, Tax Code, is amended by amending Subsection (n) and adding Subsection (p) to read as follows:

(n) A chief appraiser may not allow an exemption provided by Section 11.13 unless the address of the property for which the exemption is claimed corresponds to the address on:

(1) ~~[the address on the driver's license or state-issued personal identification certificate provided by the applicant under Subsection (j) corresponds to the address on]~~ the applicant's vehicle registration receipt or utility bill provided under Subsection (j) ~~[that subsection]~~; and

(2) the applicant's driver's license or state-issued personal identification certificate provided under Subsection (j), unless the applicant holds a driver's license issued under Section 521.1211, Transportation Code ~~[the address indicated in Subdivision (1) corresponds to the address of the property for which the exemption is claimed]~~.

(p) The application form for an exemption under Section 11.13 must include a space for an applicant to state that the applicant holds a driver's license issued under Section 521.1211,

1 Transportation Code.

2 SECTION 2. The change in law made by this Act to Section
3 11.43, Tax Code, applies only to an application for a residence
4 homestead exemption filed with a chief appraiser on or after the
5 effective date of this Act. An application for a residence
6 homestead exemption filed with a chief appraiser before the
7 effective date of this Act is governed by the law in effect when the
8 application was filed, and the former law is continued in effect for
9 that purpose.

10 SECTION 3. This Act takes effect September 1, 2013.