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H.B. No. 548

A BILL TO BE ENTITLED

1 AN ACT  
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 is killed in action.

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 KILLED IN ACTION. (a) In this section:

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

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

15 (b) The surviving spouse of a member of the armed services  
16 of the United States who is killed in action is entitled to an  
17 exemption from taxation of the total appraised value of the  
18 surviving spouse's residence homestead if:

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

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

23 (c) If a surviving spouse who qualifies for an exemption  
24 under Subsection (b) subsequently qualifies a different property as

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

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

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

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

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

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

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

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

20 SECTION 6. This Act takes effect January 1, 2014, but only  
21 if the constitutional amendment proposed by the 83rd Legislature,  
22 Regular Session, 2013, authorizing the legislature to provide for  
23 an exemption from ad valorem taxation of all or part of the market  
24 value of the residence homestead of the surviving spouse of a member  
25 of the armed services of the United States who is killed in action  
26 is approved by the voters. If that amendment is not approved by the  
27 voters, this Act has no effect.