

By: Raymond

H.B. No. 732

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation for disabled veterans and the surviving spouses and minor children of disabled veterans and members of the armed forces who die on active duty.

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

SECTION 1. Section 11.42(c), Tax Code, is amended to read as follows:

(c) An exemption authorized by Section 11.13(c) or (d) or 11.22 is effective as of January 1 of the tax year in which the person qualifies for the exemption and applies to the entire tax year.

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

(k) A person who qualifies for an exemption authorized by Section 11.13(c) or (d) or 11.22 must apply for the exemption no later than the first anniversary of the date the person qualified for the exemption.

SECTION 3. Chapter 26, Tax Code, is amended by adding Section 26.1127 to read as follows:

Sec. 26.1127. CALCULATION OF TAXES ON PROPERTY OF DISABLED VETERAN OR SURVIVING SPOUSE OF DISABLED VETERAN. (a) If at any time during a tax year property is owned by an individual who qualifies for an exemption under Section 11.22, the amount of the tax due on the property for the tax year is calculated as if the

1 individual qualified for the exemption on January 1 and continued
2 to qualify for the exemption for the remainder of the tax year.

3 (b) If an individual qualifies for an exemption under
4 Section 11.22 with respect to the property after the amount of the
5 tax due on the property is calculated and the effect of the
6 qualification is to reduce the amount of the tax due on the
7 property, the assessor for each taxing unit shall recalculate the
8 amount of the tax due on the property and correct the tax roll. If
9 the tax bill has been mailed and the tax on the property has not been
10 paid, the assessor shall mail a corrected tax bill to the individual
11 in whose name the property is listed on the tax roll or to the
12 individual's authorized agent. If the tax on the property has been
13 paid, the tax collector for the taxing unit shall refund to the
14 individual who paid the tax the amount by which the payment exceeded
15 the tax due.

16 SECTION 4. Section 31.031(a), Tax Code, is amended to read
17 as follows:

- 18 (a) This section applies only to:
- 19 (1) an individual who is:
- 20 (A) disabled or at least 65 years of age; and
- 21 (B) qualified for an exemption under Section
- 22 11.13(c); or
- 23 (2) an individual who is:
- 24 (A) a disabled veteran or the unmarried surviving
- 25 spouse of a disabled veteran; and
- 26 (B) qualified for an exemption under Section
- 27 11.22.

1 SECTION 5. This Act applies only to an ad valorem tax year
2 that begins on or after the effective date of this Act.

3 SECTION 6. This Act takes effect January 1, 2014.