

By: Lucio III

H.B. No. 3132

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from ad valorem taxation by a county of a
3 portion of the value of the residence homestead of a veteran who has
4 been honorably discharged.

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

6 SECTION 1. Section 11.13, Tax Code, is amended by adding
7 Subsection (t) to read as follows:

8 (t) A veteran of the United States armed services who has
9 been honorably discharged from the branch of service in which the
10 individual served is entitled to an exemption from taxation for the
11 county purposes authorized by Section 1-a(a), Article VIII, Texas
12 Constitution, of \$10,000, or a greater amount provided by action of
13 the commissioners court of the county as permitted by Section
14 1-a(b), Article VIII, Texas Constitution, of the appraised value of
15 the veteran's residence homestead. The exemption authorized by
16 this subsection and the exemption authorized by Subsection (a) may
17 not be aggregated. A veteran who qualifies for an exemption under
18 this subsection and under Subsection (d) may not receive both of
19 those exemptions, but is entitled to receive the exemption in the
20 greater amount.

21 SECTION 2. This Act applies only to ad valorem taxes imposed
22 for a tax year that begins on or after the effective date of this
23 Act.

24 SECTION 3. This Act takes effect January 1, 2014, but only

1 if the constitutional amendment proposed by the 83rd Legislature,
2 Regular Session, 2013, exempting from county ad valorem taxation a
3 portion of the value of the residence homestead of a veteran of the
4 United States armed services who has been honorably discharged is
5 approved by the voters. If that amendment is not approved by the
6 voters, this Act has no effect.