

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action.

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

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

Sec. 11.132. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MEMBER OF ARMED SERVICES KILLED IN ACTION. (a) In this section:

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

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

(b) The surviving spouse of a member of the armed services of the United States who is killed in action is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

(c) A surviving spouse who receives an exemption under Subsection (b) for a residence homestead is entitled to receive an exemption from taxation of a property that the surviving spouse subsequently qualifies as the surviving spouse's residence homestead in an amount equal to the dollar amount of the exemption

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

11 SECTION 2. Subsection (c), Section 11.43, Tax Code, is
12 amended to read as follows:

13 (c) An exemption provided by Section 11.13, 11.131, 11.132,
14 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,
15 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, or 11.31,
16 once allowed, need not be claimed in subsequent years, and except as
17 otherwise provided by Subsection (e), the exemption applies to the
18 property until it changes ownership or the person's qualification
19 for the exemption changes. However, the chief appraiser may
20 require a person allowed one of the exemptions in a prior year to
21 file a new application to confirm the person's current
22 qualification for the exemption by delivering a written notice that
23 a new application is required, accompanied by an appropriate
24 application form, to the person previously allowed the exemption.

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

27 (a) The chief appraiser shall accept and approve or deny an

1 application for a residence homestead exemption, including an
2 exemption under Section 11.131 for the residence homestead of a
3 disabled veteran or the surviving spouse of a disabled veteran or an
4 exemption under Section 11.132 for the residence homestead of the
5 surviving spouse of a member of the armed services of the United
6 States who is killed in action, after the deadline for filing it has
7 passed if it is filed not later than one year after the delinquency
8 date for the taxes on the homestead.

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

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

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

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