

BILL ANALYSIS

H.B. 3695
By: Hughes
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Recent legislation granted certain 100 percent disabled veterans a residence homestead property tax exemption. The law requires the veteran to be receiving 100 percent disability compensation and to have a 100 percent disability rating due to a service-connected disability. Interested parties report that some disabled veterans have had their exemption applications denied by their local county tax assessor-collector because their rating decision letters, while identifying their service-connected rating, do not specifically indicate that they are receiving compensation. H.B. 3695 seeks to address this issue and implement what the parties contend is the original intent of the law.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3695 amends the Tax Code to remove as a qualification for a totally disabled veteran's entitlement to a residence homestead property tax exemption the veteran receiving from the U.S. Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability. The bill specifies that, with regard to the qualification that the veteran receive from the department or its successor a rating of 100 percent disabled, the disability is due to a service-connected disability.

EFFECTIVE DATE

January 1, 2016.