

By: Sheets

H.B. No. 683

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from ad valorem taxation of the total
3 appraised value of the residence homestead of certain disabled
4 veterans.

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

6 SECTION 1. The heading to Section [11.131](#), Tax Code, is
7 amended to read as follows:

8 Sec. 11.131. RESIDENCE HOMESTEAD OF CERTAIN [~~100 PERCENT OR~~
9 ~~TOTALLY~~] DISABLED VETERANS [~~VETERAN~~].

10 SECTION 2. Section [11.131](#)(b), Tax Code, is amended to read
11 as follows:

12 (b) A disabled veteran who receives from the United States
13 Department of Veterans Affairs or its successor at least 80 [~~100~~]
14 percent disability compensation due to a service-connected
15 disability and a rating of at least 80 [~~100~~] percent disabled or of
16 individual unemployability is entitled to an exemption from
17 taxation of the total appraised value of the veteran's residence
18 homestead.

19 SECTION 3. The heading to Section [26.1125](#), Tax Code, is
20 amended to read as follows:

21 Sec. 26.1125. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD
22 OF CERTAIN [~~100 PERCENT OR TOTALLY~~] DISABLED VETERANS [~~VETERAN~~].

23 SECTION 4. This Act applies only to ad valorem taxes imposed
24 for a tax year beginning on or after January 1, 2016.

1 SECTION 5. This Act takes effect January 1, 2016, but only
2 if the constitutional amendment proposed by the 84th Legislature,
3 Regular Session, 2015, authorizing the legislature to exempt all or
4 part of the residence homesteads of certain disabled veterans from
5 ad valorem taxation is approved by the voters. If that amendment is
6 not approved by the voters, this Act has no effect.