

AN ACT

relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.

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

SECTION 1. Section 11.131(c), Tax Code, is amended to read as follows:

(c) The surviving spouse of a disabled veteran who qualified for an exemption under Subsection (b) when the disabled veteran died, or of a disabled veteran who would have qualified for an exemption under that subsection if that subsection had been in effect on the date the disabled veteran died, is entitled to an exemption from taxation of the total appraised value of the same property to which the disabled veteran's exemption applied, or to which the disabled veteran's exemption would have applied if the exemption had been authorized on the date the disabled veteran died, if:

(1) the surviving spouse has not remarried since the death of the disabled veteran; and

(2) the property:

(A) was the residence homestead of the surviving spouse when the disabled veteran died; and

(B) remains the residence homestead of the surviving spouse.

1 SECTION 2. Section [11.131](#), Tax Code, as amended by this Act,
2 applies only to ad valorem taxes imposed for a tax year beginning on
3 or after January 1, 2016.

4 SECTION 3. This Act takes effect January 1, 2016, but only
5 if the constitutional amendment proposed by the 84th Legislature,
6 Regular Session, 2015, authorizing the legislature to provide for
7 an exemption from ad valorem taxation of all or part of the market
8 value of the residence homestead of the surviving spouse of a 100
9 percent or totally disabled veteran who died before the law
10 authorizing a residence homestead exemption for such a veteran took
11 effect is approved by the voters. If that amendment is not approved
12 by the voters, this Act has no effect.

President of the Senate

Speaker of the House

I certify that H.B. No. 992 was passed by the House on April 23, 2015, by the following vote: Yeas 136, Nays 1, 3 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 992 was passed by the Senate on May 24, 2015, by the following vote: Yeas 27, Nays 2, 1 present, not voting.

Secretary of the Senate

APPROVED: _____

Date

Governor