

1-1 By: Bonnen of Brazoria, et al. H.B. No. 992  
 1-2 (Senate Sponsor - Taylor of Galveston)  
 1-3 (In the Senate - Received from the House April 27, 2015;  
 1-4 May 6, 2015, read first time and referred to Committee on Finance;  
 1-5 May 14, 2015, reported favorably by the following vote: Yeas 14,  
 1-6 Nays 0; May 14, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to the exemption from ad valorem taxation of the total  
 1-27 appraised value of the residence homestead of the surviving spouse  
 1-28 of a 100 percent or totally disabled veteran.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 11.131(c), Tax Code, is amended to read  
 1-31 as follows:

1-32 (c) The surviving spouse of a disabled veteran who qualified  
 1-33 for an exemption under Subsection (b) when the disabled veteran  
 1-34 died, or of a disabled veteran who would have qualified for an  
 1-35 exemption under that subsection if that subsection had been in  
 1-36 effect on the date the disabled veteran died, is entitled to an  
 1-37 exemption from taxation of the total appraised value of the same  
 1-38 property to which the disabled veteran's exemption applied, or to  
 1-39 which the disabled veteran's exemption would have applied if the  
 1-40 exemption had been authorized on the date the disabled veteran  
 1-41 died, if:

1-42 (1) the surviving spouse has not remarried since the  
 1-43 death of the disabled veteran; and

1-44 (2) the property:

1-45 (A) was the residence homestead of the surviving  
 1-46 spouse when the disabled veteran died; and

1-47 (B) remains the residence homestead of the  
 1-48 surviving spouse.

1-49 SECTION 2. Section 11.131, Tax Code, as amended by this Act,  
 1-50 applies only to ad valorem taxes imposed for a tax year beginning on  
 1-51 or after January 1, 2016.

1-52 SECTION 3. This Act takes effect January 1, 2016, but only  
 1-53 if the constitutional amendment proposed by the 84th Legislature,  
 1-54 Regular Session, 2015, authorizing the legislature to provide for  
 1-55 an exemption from ad valorem taxation of all or part of the market  
 1-56 value of the residence homestead of the surviving spouse of a 100  
 1-57 percent or totally disabled veteran who died before the law  
 1-58 authorizing a residence homestead exemption for such a veteran took  
 1-59 effect is approved by the voters. If that amendment is not approved  
 1-60 by the voters, this Act has no effect.

1-61 \* \* \* \* \*