

By: White

H.B. No. 3498

A BILL TO BE ENTITLED

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. Sections 11.131(c) and (d), Tax Code, are 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 surviving spouse's residence homestead if ~~[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].~~

(d) A ~~[If a]~~ surviving spouse who receives ~~[qualifies for]~~ an exemption under Subsection (c) and who subsequently qualifies a different property as the surviving spouse's residence homestead~~[the surviving spouse]~~ is entitled to an exemption from taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from taxation of the former homestead under Subsection (c) in the last year in which the surviving spouse received an exemption under that subsection for that homestead if the surviving spouse has not remarried since the death of the disabled veteran. The surviving spouse is entitled to receive from the chief appraiser of the appraisal district in which the former residence homestead was located a written certificate providing the information necessary to determine the amount of the exemption to which the surviving spouse is entitled on the subsequently qualified homestead.

SECTION 2. Section [11.131](#), Tax Code, as amended by this Act, applies only to ad valorem taxes imposed for a tax year beginning on or after January 1, 2018.

SECTION 3. This Act takes effect January 1, 2018, but only if the constitutional amendment proposed by the 85th Legislature, Regular Session, 2017, authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran regardless of whether the property was the residence homestead of the surviving spouse when the disabled veteran died and harmonizing certain related provisions of the constitution is approved by the voters. If that

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1 amendment is not approved by the voters, this Act has no effect.