

Amend SB 611 (house committee report) as follows:

(1) Strike page 1, line 21, through page 2, line 9, and substitute the following:

(a) Except as provided by Section 11.439, the ~~[The]~~ chief appraiser shall accept and approve or deny an application for a residence homestead exemption~~[, including an exemption under Section 11.131 or 11.132 for the residence homestead of a disabled veteran or the surviving spouse of a disabled veteran, an exemption under Section 11.133 for the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action, or an exemption under Section 11.134 for the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty,]~~ after the deadline for filing it has passed if it is filed not later than two years after the delinquency date for the taxes on the homestead.

(2) On page 2, between lines 9 and 10, insert the following appropriately numbered SECTIONS:

SECTION \_\_\_\_\_. The heading to Section 11.439, Tax Code, is amended to read as follows:

Sec. 11.439. LATE APPLICATIONS ~~[APPLICATION]~~ FOR DISABLED VETERANS EXEMPTIONS ~~[EXEMPTION]~~.

SECTION \_\_\_\_\_. Section 11.439(a), Tax Code, is amended to read as follows:

(a) The chief appraiser shall accept and approve or deny an application for an exemption under Section 11.131 or 11.132 for the residence homestead of a disabled veteran but not the surviving spouse of the disabled veteran or Section 11.22 after the filing deadline provided by Section 11.43 if the application is filed not later than five years after the delinquency date for the taxes on the property.

(3) Strike page 2, lines 12 through 19, and substitute the following appropriately numbered SECTIONS:

SECTION \_\_\_\_\_. Sections 11.431 and 11.439, Tax Code, as amended by this Act, apply only to an application for an exemption filed for a tax year that begins on or after the effective date of this Act.

SECTION \_\_\_\_\_. (a) Except as provided by Subsection (b) of

this section, this Act takes effect January 1, 2022.

(b) Section 11.133, Tax Code, as amended by this Act, takes effect January 1, 2022, but only if the constitutional amendment proposed by the 87th Legislature, Regular Session, 2021, 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 member of the armed services of the United States who is killed or fatally injured in the line of duty is approved by the voters. If that amendment is not approved by the voters, Section 11.133, Tax Code, as amended by this Act, has no effect.

(4) Renumber the SECTIONS of the bill accordingly.