BILL ANALYSIS

H.B. 2711 By: Hinojosa Ways & Means Committee Report (Unamended)

BACKGROUND AND PURPOSE

Foreign service officers proudly work in a civilian capacity in American embassies overseas to protect the national interest. As with their military colleagues, those in the foreign service are often required to be away from home for extended periods of time. Yet the state currently does not treat foreign service officers similarly with respect to retaining a residence homestead while not principally occupying the home. H.B. 2711 seeks to allow foreign service officers to temporarily live and work abroad while retaining a residence homestead in Texas.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2711 amends the Tax Code to establish that a qualified residential structure does not lose its character as a residence homestead when the owner temporarily stops occupying it as a principal residence because of service outside of the United States as a foreign service officer employed by the U.S. Department of State.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2021.

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