

## **BILL ANALYSIS**

Senate Research Center

S.B. 611  
By: Campbell et al.  
Veteran Affairs & Border Security  
6/7/2021  
Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, the Tax Code provides a 100 percent property tax exemption to the spouses of members of the armed services who are killed in action. Due to its phrasing, the exemption does not include members of the military who die during their service due to injuries sustained that are not combat-related. For example, members of the Air Force who are killed in a training exercise are not included in the current exemption even though their death was a direct result of their duties in the military. This bill amends the Tax Code in order to include this group. We do not anticipate much opposition to this bill as it affects only a few dozen people in the entire state.

(Original Author's/Sponsor's Statement of Intent)

S.B. 611 amends current law relating to an exemption from ad valorem taxation 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 and to late applications for exemptions from such taxation for disabled members.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends the heading to Section 11.133, Tax Code, to read as follows:

Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MEMBER OF ARMED SERVICES KILLED IN LINE OF DUTY.

SECTION 2. Amends Section 11.133(b), Tax Code, to provide that 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, rather than who is killed in action, is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

SECTION 3. Amends Section 11.431(a), Tax Code, as follows:

(a) Requires the chief appraiser, except as provided by Section 11.439, to accept and approve or deny an application for a residence homestead exemption 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. Deletes existing text requiring the chief appraiser to accept and approve or deny an application for a residence homestead exemption, including an exemption under Section 11.131 (Residence Homestead of 100 Percent or Totally Disabled Veteran) or 11.132 (Donated Residence Homestead of Partially Disabled Veteran) 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 (Residence Homestead of Surviving

Spouse of First Responder Killed in Line of Duty) for the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

SECTION 4. Amends the heading to Section 11.439, Tax Code, to read as follows:

Sec. 11.439. LATE APPLICATIONS FOR DISABLED VETERANS EXEMPTIONS.

SECTION 5. Amends Section 11.439(a), Tax Code, as follows:

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

SECTION 6. Provides that Section 11.133, Tax Code, as amended by this Act, applies only to a tax year beginning on or after January 1, 2022.

SECTION 7. Provides that 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 8. (a) Effective date, except as provided by Subsection (b) of this section: January 1, 2022.

(b) Effective date, Section 11.133, Tax Code, as amended by this Act: January 1, 2022, contingent upon approval by the voters of the constitutional amendment proposed by the 87th Legislature, Regular Session, 2021, relating to 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.