

BILL ANALYSIS

S.B. 794
By: Campbell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised regarding the applicability of a residence homestead property tax exemption provided to certain disabled veterans. Currently, a disabled veteran who receives from the U.S. Department of Veterans Affairs a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to the exemption. However, it has been noted that there is no law detailing how an appraisal district is to determine that the veteran is receiving the compensation and that some veterans have been awarded this compensation but have received deductions due to past debts, overpayments, and retirement benefits. S.B. 794 seeks to ensure that the property tax exemption encompasses all of these service-connected totally disabled veterans by clarifying the veterans to whom the exemption applies.

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

S.B. 794 amends the Tax Code to clarify that the entitlement to a total residence homestead property tax exemption for totally disabled veterans applies to a disabled veteran who has been awarded the applicable disability compensation and rating by the U.S. Department of Veterans Affairs or its successor.

EFFECTIVE DATE

January 1, 2022.