87R6831 DRS-D

By:  Campbell S.B. No. 794

A BILL TO BE ENTITLED

AN ACT

relating to eligibility for the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Section 11.131(b), Tax Code, is amended to read as follows:

(b)  A disabled veteran who has been awarded by [~~receives from~~] the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

SECTION 2.  The change in law made by this Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3.  This Act takes effect January 1, 2022.