

By: Bucy

H.B. No. 1420

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from ad valorem taxation of the residence
3 homestead of the surviving spouse of a member of the armed services
4 of the United States who is killed or fatally injured in an incident
5 directly related to the member's military service while serving on
6 active duty.

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

8 SECTION 1. The heading to Section 11.133, Tax Code, is
9 amended to read as follows:

10 Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF
11 MEMBER OF ARMED SERVICES KILLED WHILE SERVING ON ACTIVE DUTY [~~IN~~
12 ~~ACTION~~].

13 SECTION 2. Section 11.133(b), Tax Code, is amended to read
14 as follows:

15 (b) The surviving spouse of a member of the armed services
16 of the United States who is killed or fatally injured in an incident
17 directly related to the member's military service while serving on
18 active duty [~~in action~~] is entitled to an exemption from taxation of
19 the total appraised value of the surviving spouse's residence
20 homestead if the surviving spouse has not remarried since the death
21 of the member of the armed services.

22 SECTION 3. Section 11.431(a), Tax Code, is amended to read
23 as follows:

24 (a) The chief appraiser shall accept and approve or deny an

1 application for a residence homestead exemption, including an
2 exemption under Section 11.131 or 11.132 for the residence
3 homestead of a disabled veteran or the surviving spouse of a
4 disabled veteran, an exemption under Section 11.133 for the
5 residence homestead of the surviving spouse of a member of the armed
6 services of the United States who is killed or fatally injured in an
7 incident directly related to the member's military service while
8 serving on active duty [~~in action~~], or an exemption under Section
9 11.134 for the residence homestead of the surviving spouse of a
10 first responder who is killed or fatally injured in the line of
11 duty, after the deadline for filing it has passed if it is filed not
12 later than two years after the delinquency date for the taxes on the
13 homestead.

14 SECTION 4. Section 11.133, Tax Code, as amended by this Act,
15 applies only to a tax year beginning on or after January 1, 2022.

16 SECTION 5. This Act takes effect January 1, 2022, but only
17 if the constitutional amendment proposed by the 87th Legislature,
18 Regular Session, 2021, authorizing the legislature to provide for
19 an exemption from ad valorem taxation of all or part of the market
20 value of the residence homestead of the surviving spouse of a member
21 of the armed services of the United States who is killed or fatally
22 injured in an incident directly related to the member's military
23 service while serving on active duty is approved by the voters. If
24 that amendment is not approved by the voters, this Act has no
25 effect.