

By: Ellzey

H.B. No. 3070

A BILL TO BE ENTITLED

AN ACT

relating to the amount of the exemption from ad valorem taxation to which certain disabled veterans and the surviving spouses and children of certain veterans are entitled.

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

SECTION 1. Sections 11.22(a), (b), and (d), Tax Code, are amended to read as follows:

(a) A disabled veteran is entitled to an exemption from taxation of the following applicable [a] portion of the assessed value of a property the veteran owns and designates as provided by Subsection (f) [in accordance with the following schedule]:

(1) \$20,000 for a veteran having a disability rating of at least 10 percent but less than 30 percent;

(2) \$30,000 for a veteran having a disability rating of at least 30 percent but less than 50 percent;

(3) \$40,000 for a veteran having a disability rating of at least 50 percent but less than 70 percent; or

(4) \$48,000 for a veteran having a disability rating of at least 70 percent.

[an exemption of		for a disability rating of
up to:	at least:	but less than:
\$5,000 of the	10%	30%
assessed value		
7,500	30	50

1 ~~10,000~~ 50 70
2 ~~12,000~~ ~~70 and over]~~

3 (b) A disabled veteran is entitled to an exemption from
4 taxation of \$48,000 [~~\$12,000~~] of the assessed value of a property
5 the veteran owns and designates as provided by Subsection (f) [~~of~~
6 ~~this section~~] if the veteran:

7 (1) is 65 years of age or older and has a disability
8 rating of at least 10 percent;

9 (2) is totally blind in one or both eyes; or

10 (3) has lost the use of one or more limbs.

11 (d) If an individual dies while on active duty as a member of
12 the armed services of the United States:

13 (1) the individual's surviving spouse is entitled to
14 an exemption from taxation of \$20,000 [~~\$5,000~~] of the assessed
15 value of the property the spouse owns and designates as provided by
16 Subsection (f) [~~of this section~~]; and

17 (2) each of the individual's surviving children who is
18 younger than 18 years of age and unmarried is entitled to an
19 exemption from taxation of a portion of the assessed value of a
20 property the child owns and designates as provided by Subsection
21 (f) [~~of this section~~], the amount of exemption for each eligible
22 child to be computed by dividing \$20,000 [~~\$5,000~~] by the number of
23 eligible children.

24 SECTION 2. This Act applies only to ad valorem taxes imposed
25 for a tax year beginning on or after the effective date of this Act.

26 SECTION 3. This Act takes effect January 1, 2022, but only
27 if the constitutional amendment proposed by the 87th Legislature,

1 Regular Session, 2021, authorizing the legislature to increase the
2 amount of the exemption from ad valorem taxation of property owned
3 by certain disabled veterans and the surviving spouses and children
4 of certain veterans is approved by the voters. If that
5 constitutional amendment is not approved by the voters, this Act
6 has no effect.