

By: Campbell, et al.

S.B. No. 611

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 the line of
5 duty.

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

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

9 Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF
10 MEMBER OF ARMED SERVICES KILLED IN LINE OF DUTY [~~ACTION~~].

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

13 (b) The surviving spouse of a member of the armed services
14 of the United States who is killed or fatally injured in the line of
15 duty [~~in action~~] is entitled to an exemption from taxation of the
16 total appraised value of the surviving spouse's residence homestead
17 if the surviving spouse has not remarried since the death of the
18 member of the armed services.

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

21 (a) The chief appraiser shall accept and approve or deny an
22 application for a residence homestead exemption, including an
23 exemption under Section 11.131 or 11.132 for the residence
24 homestead of a disabled veteran or the surviving spouse of a

1 disabled veteran, an exemption under Section 11.133 for the
2 residence homestead of the surviving spouse of a member of the armed
3 services of the United States who is killed or fatally injured in
4 the line of duty [~~in action~~], or an exemption under Section 11.134
5 for the residence homestead of the surviving spouse of a first
6 responder who is killed or fatally injured in the line of duty,
7 after the deadline for filing it has passed if it is filed not later
8 than two years after the delinquency date for the taxes on the
9 homestead.

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

12 SECTION 5. This Act takes effect January 1, 2022, but only
13 if the constitutional amendment proposed by the 87th Legislature,
14 Regular Session, 2021, authorizing the legislature to provide for
15 an exemption from ad valorem taxation of all or part of the market
16 value of the residence homestead of the surviving spouse of a member
17 of the armed services of the United States who is killed or fatally
18 injured in the line of duty is approved by the voters. If that
19 amendment is not approved by the voters, this Act has no effect.