

By: Campbell, Zaffirini

S.B. No. 794

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to eligibility for the exemption from ad valorem taxation  
3 of the residence homestead of a totally disabled veteran.

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

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

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

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

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