

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.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 794 passed the Senate on April 19, 2021, by the following vote: Yeas 31, Nays 0; May 27, 2021, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 28, 2021, House granted request of the Senate; May 30, 2021, Senate adopted Conference Committee Report by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 794 passed the House, with amendments, on May 25, 2021, by the following vote: Yeas 143, Nays 0, two present not voting; May 28, 2021, House granted request of the Senate for appointment of Conference Committee; May 30, 2021, House adopted Conference Committee Report by the following vote: Yeas 138, Nays 1, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor