

By: Paxton

S.B. No. 1604

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a military service member who is killed or fatally injured in the line of duty.

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

SECTION 1. Section 11.133, Tax Code, is amended to read as follows:

Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MILITARY SERVICE MEMBER [~~OF ARMED SERVICES~~] KILLED IN LINE OF DUTY.

(a) In this section:

(1) "Qualifying military service member" means an individual who is:

(A) a member of the armed services of the United States; or

(B) considered to be a military technician (dual status) under 10 U.S.C. Section 10216 or 32 U.S.C. Section 709.

(2) "Residence homestead" has the meaning assigned by Section 11.13.

(3) [~~(2)~~] "Surviving spouse" means the individual who was married to a qualifying military service member [~~of the armed services of the United States~~] at the time of the member's death.

(b) The surviving spouse of a qualifying military service member [~~of the armed services of the United States~~] who is killed or fatally injured in the line of duty is entitled to an exemption from

1 taxation of the total appraised value of the surviving spouse's
2 residence homestead if the surviving spouse has not remarried since
3 the death of the qualifying military service member [~~of the armed~~
4 ~~services~~].

5 (c) A surviving spouse who receives an exemption under
6 Subsection (b) for a residence homestead is entitled to receive an
7 exemption from taxation of a property that the surviving spouse
8 subsequently qualifies as the surviving spouse's residence
9 homestead in an amount equal to the dollar amount of the exemption
10 from taxation of the first property for which the surviving spouse
11 received the exemption under Subsection (b) in the last year in
12 which the surviving spouse received that exemption if the surviving
13 spouse has not remarried since the death of the qualifying military
14 service member [~~of the armed services~~]. The surviving spouse is
15 entitled to receive from the chief appraiser of the appraisal
16 district in which the first property for which the surviving spouse
17 claimed the exemption was located a written certificate providing
18 the information necessary to determine the amount of the exemption
19 to which the surviving spouse is entitled on the subsequently
20 qualified homestead.

21 SECTION 2. The change in law made by this Act applies to the
22 surviving spouse of a qualifying military service member, as that
23 term is defined by Section [11.133](#), Tax Code, as amended by this Act,
24 on or after the effective date of this Act regardless of the date
25 the qualifying military service member died.

26 SECTION 3. This Act applies only to ad valorem taxes imposed
27 for an ad valorem tax year that begins on or after the effective

1 date of this Act.

2 SECTION 4. This Act takes effect January 1, 2024, but only
3 if the constitutional amendment proposed by the 88th Legislature,
4 Regular Session, 2023, authorizing the legislature to provide for
5 an exemption from ad valorem taxation of all or part of the market
6 value of the residence homestead of the surviving spouse of a
7 military service member who is killed or fatally injured in the line
8 of duty is approved by the voters. If that amendment is not
9 approved by the voters, this Act has no effect.