

By: Cook

H.B. No. 250

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation of a percentage of the assessed value of a property owned by certain disabled veterans and the amount of the exemption for the surviving spouses and children of certain disabled veterans.

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

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

(a) A disabled veteran is entitled to an exemption from taxation of the following applicable percentage ~~[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 percent for a veteran having a disability rating of at least 10 percent but less than 30 percent;

(2) 40 percent for a veteran having a disability rating of at least 30 percent but less than 50 percent;

(3) 60 percent for a veteran having a disability rating of at least 50 percent but less than 70 percent;

(4) 80 percent for a veteran having a disability rating of at least 70 percent but less than 100 percent; or

(5) 100 percent for a veteran having a disability rating of 100 percent.

~~[an exemption of for a disability rating of~~

1	<del>up to:</del>	<del>at least:</del>	<del>but less than:</del>
2	<del>\$5,000 of the</del>	<del>10%</del>	<del>30%</del>
3	<del>assessed value</del>		
4	<del>7,500</del>	<del>30</del>	<del>50</del>
5	<del>10,000</del>	<del>50</del>	<del>70</del>
6	<del>12,000</del>	<del>70 and over]</del>	

7           (b) A disabled veteran who does not have a disability rating  
8 of 100 percent is entitled to an exemption from taxation of 80  
9 percent [~~\$12,000~~] of the assessed value of a property the veteran  
10 owns and designates as provided by Subsection (f) [~~of this section~~]  
11 if the veteran:

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

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

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

16           (c) If a disabled veteran who is entitled to an exemption by  
17 Subsection (a) or (b) [~~of this section~~] dies, the veteran's  
18 surviving spouse is entitled to an exemption from taxation of a  
19 portion of the assessed value of a property the spouse owns and  
20 designates as provided by Subsection (f) [~~of this section~~]. The  
21 amount of the exemption is the dollar amount of the veteran's  
22 exemption at time of death. The spouse is entitled to an exemption  
23 by this subsection only for as long as the spouse remains unmarried.  
24 If the spouse does not survive the veteran, each of the veteran's  
25 surviving children who is younger than 18 years of age and unmarried  
26 is entitled to an exemption from taxation of a portion of the  
27 assessed value of a property the child owns and designates as

1 provided by Subsection (f) [~~of this section~~]. The amount of  
2 exemption for each eligible child is computed by dividing the  
3 dollar amount of the veteran's exemption at time of death by the  
4 number of eligible children.

5 SECTION 2. Section 11.42(d), Tax Code, is amended to read as  
6 follows:

7 (d) A person who acquires property after January 1 of a tax  
8 year may receive an exemption authorized by Section 11.17, 11.18,  
9 11.19, 11.20, 11.21, 11.22, 11.23, 11.231, 11.30, or 11.36 for the  
10 applicable portion of that tax year immediately on qualification  
11 for the exemption.

12 SECTION 3. This Act applies only to ad valorem taxes imposed  
13 for a tax year that begins on or after the effective date of this  
14 Act.

15 SECTION 4. This Act takes effect January 1, 2026, but only  
16 if the constitutional amendment proposed by the 89th Legislature,  
17 Second Called Session, 2025, authorizing the legislature to exempt  
18 from ad valorem taxation a percentage of the assessed value of  
19 property owned by certain disabled veterans is approved by the  
20 voters. If that constitutional amendment is not approved by the  
21 voters, this Act has no effect.