

By: Lopez of Cameron

H.B. No. 1932

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the residence homesteads of certain disabled veterans and their surviving spouses.

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

SECTION 1. The heading to Section 11.131, Tax Code, is amended to read as follows:

Sec. 11.131. RESIDENCE HOMESTEAD OF CERTAIN ~~[100 PERCENT OR TOTALLY]~~ DISABLED VETERANS ~~[VETERAN]~~.

SECTION 2. Section 11.131(b), Tax Code, is amended to read as follows:

(b) A disabled veteran who has been awarded by the United States Department of Veterans Affairs or its successor at least 60 ~~[100]~~ percent disability compensation due to a service-connected disability and a rating of at least 60 ~~[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 3. The heading to Section 26.1125, Tax Code, is amended to read as follows:

Sec. 26.1125. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD OF CERTAIN ~~[100 PERCENT OR TOTALLY]~~ DISABLED VETERANS ~~[VETERAN]~~.

SECTION 4. Section 1122.2523(a), Special District Local Laws Code, is amended to read as follows:

1 (a) The board shall ensure that all district residents
2 receive all ad valorem tax exemptions and limitations that the
3 residents are entitled to receive under the constitution and the
4 Tax Code, including the exemption of the total appraised value of
5 the residence homestead of a ~~fully~~ disabled veteran or the
6 disabled veteran's surviving spouse required by Section 11.131, Tax
7 Code.

8 SECTION 5. This Act applies only to ad valorem taxes imposed
9 for a tax year beginning on or after the effective date of this Act.

10 SECTION 6. This Act takes effect January 1, 2026, but only
11 if the constitutional amendment proposed by the 89th Legislature,
12 Regular Session, 2025, authorizing the legislature to exempt from
13 ad valorem taxation all or part of the market value of the residence
14 homesteads of certain disabled veterans and their surviving spouses
15 is approved by the voters. If that amendment is not approved by the
16 voters, this Act has no effect.