

AN ACT

relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who died as a result of a qualifying condition or disease.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.136 to read as follows:

Sec. 11.136. RESIDENCE HOMESTEADS OF SURVIVING SPOUSES OF CERTAIN QUALIFYING VETERANS. (a) In this section:

(1) "Qualifying condition or disease" means a condition or disease for which the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Pub. L. No. 117-168) or a regulation adopted under that Act establishes a presumption of service connection.

(2) "Qualifying veteran" means a veteran of the armed services of the United States who died as a result of a qualifying condition or disease, regardless of the veteran's disability rating at the time of the veteran's death.

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

(4) "Surviving spouse" means the individual who was married to a qualifying veteran at the time of the veteran's death.

(b) The surviving spouse of a qualifying veteran is entitled to an exemption from taxation of the total appraised value of the

1 surviving spouse's residence homestead if the surviving spouse has
2 not remarried since the death of the veteran.

3 (c) The exemption provided by this section applies
4 regardless of the date of the veteran's death if the surviving
5 spouse otherwise meets the qualifications of this section.

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

21 SECTION 2. Section 11.42(c), Tax Code, is amended to read as
22 follows:

23 (c) An exemption authorized by Section 11.13(c) or (d),
24 11.132, 11.133, ~~or~~ 11.134, or 11.136 is effective as of January 1
25 of the tax year in which the person qualifies for the exemption and
26 applies to the entire tax year.

27 SECTION 3. Section 11.43(c), Tax Code, is amended to read as

1 follows:

2 (c) An exemption provided by Section 11.13, 11.131, 11.132,
 3 11.133, 11.134, 11.136, 11.17, 11.18, 11.182, 11.1827, 11.183,
 4 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m),
 5 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35,
 6 or 11.36, once allowed, need not be claimed in subsequent years, and
 7 except as otherwise provided by Subsection (e), the exemption
 8 applies to the property until it changes ownership or the person's
 9 qualification for the exemption changes. However, except as
 10 provided by Subsection (r), the chief appraiser may require a
 11 person allowed one of the exemptions in a prior year to file a new
 12 application to confirm the person's current qualification for the
 13 exemption by delivering a written notice that a new application is
 14 required, accompanied by an appropriate application form, to the
 15 person previously allowed the exemption. If the person previously
 16 allowed the exemption is 65 years of age or older, the chief
 17 appraiser may not cancel the exemption due to the person's failure
 18 to file the new application unless the chief appraiser complies
 19 with the requirements of Subsection (q), if applicable.

20 SECTION 4. Section 26.10(b), Tax Code, is amended to read as
 21 follows:

22 (b) If the appraisal roll shows that a residence homestead
 23 exemption under Section 11.13(c) or (d), 11.132, 11.133, [~~or~~]
 24 11.134, or 11.136 applicable to a property on January 1 of a year
 25 terminated during the year and if the owner of the property
 26 qualifies a different property for one of those residence homestead
 27 exemptions during the same year, the tax due against the former

1 residence homestead is calculated by:

2 (1) subtracting:

3 (A) the amount of the taxes that otherwise would
4 be imposed on the former residence homestead for the entire year had
5 the owner qualified for the residence homestead exemption for the
6 entire year; from

7 (B) the amount of the taxes that otherwise would
8 be imposed on the former residence homestead for the entire year had
9 the owner not qualified for the residence homestead exemption
10 during the year;

11 (2) multiplying the remainder determined under
12 Subdivision (1) by a fraction, the denominator of which is 365 and
13 the numerator of which is the number of days that elapsed after the
14 date the exemption terminated; and

15 (3) adding the product determined under Subdivision
16 (2) and the amount described by Subdivision (1)(A).

17 SECTION 5. Section 26.112, Tax Code, is amended to read as
18 follows:

19 Sec. 26.112. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD OF
20 CERTAIN PERSONS. (a) Except as provided by Section 26.10(b), if
21 at any time during a tax year property is owned by an individual who
22 qualifies for an exemption under Section 11.13(c) or (d), 11.133,
23 ~~or~~ 11.134, or 11.136, the amount of the tax due on the property
24 for the tax year is calculated as if the individual qualified for
25 the exemption on January 1 and continued to qualify for the
26 exemption for the remainder of the tax year.

27 (b) If an individual qualifies for an exemption under

1 Section 11.13(c) or (d), 11.133, [~~or~~] 11.134, or 11.136 with
2 respect to the property after the amount of the tax due on the
3 property is calculated and the effect of the qualification is to
4 reduce the amount of the tax due on the property, the assessor for
5 each taxing unit shall recalculate the amount of the tax due on the
6 property and correct the tax roll. If the tax bill has been mailed
7 and the tax on the property has not been paid, the assessor shall
8 mail a corrected tax bill to the person in whose name the property
9 is listed on the tax roll or to the person's authorized agent. If
10 the tax on the property has been paid, the tax collector for the
11 taxing unit shall refund to the person who was the owner of the
12 property on the date the tax was paid the amount by which the
13 payment exceeded the tax due.

14 SECTION 6. Section 403.302(d-1), Government Code, is
15 amended to read as follows:

16 (d-1) For purposes of Subsection (d), a residence homestead
17 that receives an exemption under Section 11.131, 11.133, [~~or~~]
18 11.134, or 11.136, Tax Code, in the year that is the subject of the
19 study is not considered to be taxable property.

20 SECTION 7. Section 11.136, Tax Code, as added by this Act,
21 applies only to ad valorem taxes imposed for a tax year that begins
22 on or after the effective date of this Act.

23 SECTION 8. It is the intent of the 89th Legislature, Regular
24 Session, 2025, that the amendments made by this Act be harmonized
25 with another Act of the 89th Legislature, Regular Session, 2025,
26 relating to nonsubstantive additions to and corrections in enacted
27 codes.

1 SECTION 9. This Act takes effect January 1, 2026, but only
2 if the constitutional amendment proposed by the 89th Legislature,
3 Regular Session, 2025, authorizing the legislature to provide for
4 an exemption from ad valorem taxation of all or part of the market
5 value of the residence homestead of the surviving spouse of a
6 veteran who died as a result of a condition or disease that is
7 presumed under federal law to have been service-connected is
8 approved by the voters. If that amendment is not approved by the
9 voters, this Act has no effect.

President of the Senate

Speaker of the House

I certify that H.B. No. 2508 was passed by the House on April 30, 2025, by the following vote: Yeas 144, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2508 was passed by the Senate on May 25, 2025, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor