

1-1 By: Turner, et al. (Senate Sponsor - Hughes) H.B. No. 2508
1-2 (In the Senate - Received from the House April 30, 2025;
1-3 May 1, 2025, read first time and referred to Committee on Local
1-4 Government; May 22, 2025, reported favorably by the following
1-5 vote: Yeas 6, Nays 0; May 22, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez	X			
1-11 Nichols	X			
1-12 Paxton			X	
1-13 West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to an exemption from ad valorem taxation of the residence
1-18 homestead of the surviving spouse of a veteran who died as a result
1-19 of a qualifying condition or disease.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
1-22 adding Section 11.136 to read as follows:

1-23 Sec. 11.136. RESIDENCE HOMESTEADS OF SURVIVING SPOUSES OF
1-24 CERTAIN QUALIFYING VETERANS. (a) In this section:

1-25 (1) "Qualifying condition or disease" means a
1-26 condition or disease for which the Sergeant First Class Heath
1-27 Robinson Honoring our Promise to Address Comprehensive Toxics Act
1-28 of 2022 (Pub. L. No. 117-168) or a regulation adopted under that Act
1-29 establishes a presumption of service connection.

1-30 (2) "Qualifying veteran" means a veteran of the armed
1-31 services of the United States who died as a result of a qualifying
1-32 condition or disease, regardless of the veteran's disability rating
1-33 at the time of the veteran's death.

1-34 (3) "Residence homestead" has the meaning assigned by
1-35 Section 11.13.

1-36 (4) "Surviving spouse" means the individual who was
1-37 married to a qualifying veteran at the time of the veteran's death.

1-38 (b) The surviving spouse of a qualifying veteran is entitled
1-39 to an exemption from taxation of the total appraised value of the
1-40 surviving spouse's residence homestead if the surviving spouse has
1-41 not remarried since the death of the veteran.

1-42 (c) The exemption provided by this section applies
1-43 regardless of the date of the veteran's death if the surviving
1-44 spouse otherwise meets the qualifications of this section.

1-45 (d) A surviving spouse who receives an exemption under
1-46 Subsection (b) for a residence homestead is entitled to receive an
1-47 exemption from taxation of a property that the surviving spouse
1-48 subsequently qualifies as the surviving spouse's residence
1-49 homestead in an amount equal to the dollar amount of the exemption
1-50 from taxation of the first property for which the surviving spouse
1-51 received the exemption under Subsection (b) in the last year in
1-52 which the surviving spouse received that exemption if the surviving
1-53 spouse has not remarried since the death of the veteran. The
1-54 surviving spouse is entitled to receive from the chief appraiser of
1-55 the appraisal district in which the first property for which the
1-56 surviving spouse claimed the exemption was located a written
1-57 certificate providing the information necessary to determine the
1-58 amount of the exemption to which the surviving spouse is entitled on
1-59 the subsequently qualified homestead.

1-60 SECTION 2. Section 11.42(c), Tax Code, is amended to read as
1-61 follows:

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

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

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

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

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

(1) subtracting:

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

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

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

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

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

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

(b) If an individual qualifies for an exemption under Section 11.13(c) or (d), 11.133, ~~[or]~~ 11.134, or 11.136 with respect to the property after the amount of the tax due on the property is calculated and the effect of the qualification is to reduce the amount of the tax due on the property, the assessor for each taxing unit shall recalculate the amount of the tax due on the property and correct the tax roll. If the tax bill has been mailed and the tax on the property has not been paid, the assessor shall mail a corrected tax bill to the person in whose name the property is listed on the tax roll or to the person's authorized agent. If the tax on the property has been paid, the tax collector for the

taxing unit shall refund to the person who was the owner of the property on the date the tax was paid the amount by which the payment exceeded the tax due.

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

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

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

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

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

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