

BILL ANALYSIS

Senate Research Center

S.B. 833
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Veteran Affairs & Military Installations
6/22/2015
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 833 closes a gap in the homestead exemption for Texas military families who are stationed out of state.

Currently, members of the military who have their homestead in Texas but are on active duty orders outside of the United States are allowed to retain their homestead property tax exemption. However, those who are on military orders within the United States lose their homestead exemption.

S.B. 833 will ensure that military service members are treated equally, regardless of where they are stationed.

S.B. 833 amends current law relating to the continuation of a residence homestead exemption from ad valorem taxation while the owner is temporarily absent because of military service.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.13(1), Tax Code, as follows:

(1) Provides that a qualified residential structure does not lose its character as a residence homestead when the owner who qualifies for the exemption temporarily stops occupying it as a principal residence if that owner does not establish a different principal residence and the absence is:

(1) Makes no change to this subdivision; or

(2) caused by the owner's:

(A) military service inside or outside of the United States as a member of the armed forces of the United States or of this state; or

(B) Makes no change to this paragraph.

SECTION 2. Effective date: upon passage or September 1, 2015.