

1-1 By: Hall S.B. No. 1154  
 1-2 (In the Senate - Filed March 10, 2015; March 17, 2015, read  
 1-3 first time and referred to Committee on Finance; April 13, 2015,  
 1-4 reported favorably by the following vote: Yeas 14, Nays 0;  
 1-5 April 13, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolkhorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the deadline for filing an application for an exemption  
 1-26 from ad valorem taxation of the residence homestead of a 100 percent  
 1-27 or totally disabled veteran.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. The heading to Section 11.431, Tax Code, is  
 1-30 amended to read as follows:

1-31 Sec. 11.431. LATE APPLICATION FOR HOMESTEAD EXEMPTION IN  
 1-32 GENERAL.

1-33 SECTION 2. Section 11.431(a), Tax Code, is amended to read  
 1-34 as follows:

1-35 (a) The chief appraiser shall accept and approve or deny an  
 1-36 application for a residence homestead exemption, including an  
 1-37 exemption under Section 11.131 for the residence homestead of the  
 1-38 surviving spouse of a disabled veteran, an exemption under Section  
 1-39 ~~[or]~~ 11.132 for the residence homestead of a disabled veteran or the  
 1-40 surviving spouse of a disabled veteran, or an exemption under  
 1-41 Section 11.132 for the residence homestead of the surviving spouse  
 1-42 of a member of the armed services of the United States who is killed  
 1-43 in action but not including an exemption under Section 11.131 for  
 1-44 the residence homestead of a disabled veteran, after the deadline  
 1-45 for filing it has passed if it is filed not later than one year after  
 1-46 the delinquency date for the taxes on the homestead.

1-47 SECTION 3. Subchapter C, Chapter 11, Tax Code, is amended by  
 1-48 adding Section 11.4311 to read as follows:

1-49 Sec. 11.4311. LATE APPLICATION FOR 100 PERCENT OR TOTALLY  
 1-50 DISABLED VETERAN HOMESTEAD EXEMPTION. (a) The chief appraiser  
 1-51 shall accept and approve or deny an application for an exemption  
 1-52 under Section 11.131 for the residence homestead of a 100 percent or  
 1-53 totally disabled veteran after the filing deadline provided by  
 1-54 Section 11.43 if the application is filed not later than one year  
 1-55 after the date on which the United States Department of Veterans  
 1-56 Affairs or its successor approves the veteran's disability  
 1-57 application. A disabled veteran is entitled to receive the  
 1-58 exemption for any tax year for which the veteran is determined by  
 1-59 the department to be eligible to receive 100 percent disability  
 1-60 compensation due to a service-connected disability and a rating of  
 1-61 100 percent disabled or individual unemployability and for which

2-1 the veteran is otherwise qualified for the exemption.

2-2 (b) If a late application is approved after approval of the  
2-3 appraisal records for a year for which the exemption is granted, the  
2-4 chief appraiser shall notify the collector for each taxing unit in  
2-5 which the property was taxable in that year. The collector shall  
2-6 deduct from the person's tax bill the amount of tax imposed on the  
2-7 property for that year and any penalties and interest relating to  
2-8 that tax if the tax and related penalties and interest have not been  
2-9 paid. If the person paid the tax and related penalties and interest  
2-10 on the property for a tax year for which an exemption is granted  
2-11 under this section, the person is eligible for a refund of the tax,  
2-12 penalties, and interest paid as provided by Section 31.11. The  
2-13 deadline prescribed by Section 31.11(c) for applying for a refund  
2-14 does not apply to a refund under this section.

2-15 SECTION 4. The change in law made by this Act applies only  
2-16 to a late application for an exemption under Section 11.131, Tax  
2-17 Code, filed on or after the effective date of this Act. A late  
2-18 application for an exemption under Section 11.131, Tax Code, that  
2-19 was filed before the effective date of this Act is governed by the  
2-20 law in effect on the date the application was filed, and the former  
2-21 law is continued in effect for that purpose.

2-22 SECTION 5. This Act takes effect September 1, 2015.

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