

1-1 By: Campbell, Powell S.B. No. 196
 1-2 (In the Senate - Filed November 15, 2018; February 1, 2019,
 1-3 read first time and referred to Committee on Property Tax;
 1-4 April 8, 2019, reported favorably by the following vote: Yeas 4,
 1-5 Nays 0; April 8, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Paxton	X			
1-9 Creighton	X			
1-10 Hancock			X	
1-11 Hinojosa	X			

1-13 A BILL TO BE ENTITLED
 1-14 AN ACT

1-15 relating to an exemption from ad valorem taxation of the residence
 1-16 homestead of the surviving spouse of a member of the armed services
 1-17 of the United States who is killed or fatally injured in the line of
 1-18 duty.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. The heading to Section 11.133, Tax Code, is
 1-21 amended to read as follows:

1-22 Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF
 1-23 MEMBER OF ARMED SERVICES KILLED IN LINE OF DUTY [ACTION].

1-24 SECTION 2. Section 11.133(b), Tax Code, is amended to read
 1-25 as follows:

1-26 (b) The surviving spouse of a member of the armed services
 1-27 of the United States who is killed or fatally injured in the line of
 1-28 duty [~~in action~~] is entitled to an exemption from taxation of the
 1-29 total appraised value of the surviving spouse's residence homestead
 1-30 if the surviving spouse has not remarried since the death of the
 1-31 member of the armed services.

1-32 SECTION 3. Section 11.431(a), Tax Code, is amended to read
 1-33 as follows:

1-34 (a) The chief appraiser shall accept and approve or deny an
 1-35 application for a residence homestead exemption, including an
 1-36 exemption under Section 11.131 or 11.132 for the residence
 1-37 homestead of a disabled veteran or the surviving spouse of a
 1-38 disabled veteran, an exemption under Section 11.133 for the
 1-39 residence homestead of the surviving spouse of a member of the armed
 1-40 services of the United States who is killed or fatally injured in
 1-41 the line of duty [~~in action~~], or an exemption under Section 11.134
 1-42 for the residence homestead of the surviving spouse of a first
 1-43 responder who is killed or fatally injured in the line of duty,
 1-44 after the deadline for filing it has passed if it is filed not later
 1-45 than two years after the delinquency date for the taxes on the
 1-46 homestead.

1-47 SECTION 4. Section 11.133, Tax Code, as amended by this Act,
 1-48 applies only to a tax year beginning on or after January 1, 2020.

1-49 SECTION 5. This Act takes effect January 1, 2020, but only
 1-50 if the constitutional amendment proposed by the 86th Legislature,
 1-51 Regular Session, 2019, authorizing the legislature to provide for
 1-52 an exemption from ad valorem taxation of all or part of the market
 1-53 value of the residence homestead of the surviving spouse of a member
 1-54 of the armed services of the United States who is killed or fatally
 1-55 injured in the line of duty is approved by the voters. If that
 1-56 amendment is not approved by the voters, this Act has no effect.

1-57 * * * * *