

1-1 By: Van de Putte S.B. No. 163  
 1-2 (In the Senate - Filed January 8, 2013; January 29, 2013,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 April 29, 2013, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 11, Nays 0; April 29, 2013,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	Williams	X		
1-10	Hinojosa	X		
1-11	Deuell	X		
1-12	Duncan		X	
1-13	Eltime		X	
1-14	Estes	X		
1-15	Hegar	X		
1-16	Huffman	X		
1-17	Lucio	X		
1-18	Nelson	X		
1-19	Patrick	X		
1-20	Seliger	X		
1-21	West		X	
1-22	Whitmire		X	
1-23	Zaffirini	X		

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 163 By: Zaffirini

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to an exemption from ad valorem taxation of the residence  
 1-28 homestead of the surviving spouse of a member of the armed services  
 1-29 of the United States who is killed in action.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by  
 1-32 adding Section 11.132 to read as follows:

1-33 Sec. 11.132. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF  
 1-34 MEMBER OF ARMED SERVICES KILLED IN ACTION. (a) In this section:

1-35 (1) "Residence homestead" has the meaning assigned by  
 1-36 Section 11.13.

1-37 (2) "Surviving spouse" means the individual who was  
 1-38 married to a member of the armed services of the United States at  
 1-39 the time of the member's death.

1-40 (b) The surviving spouse of a member of the armed services  
 1-41 of the United States who is killed in action is entitled to an  
 1-42 exemption from taxation of the total appraised value of the  
 1-43 surviving spouse's residence homestead if the surviving spouse has  
 1-44 not remarried since the death of the member of the armed services.

1-45 (c) 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 member of the armed  
 1-54 services. The surviving spouse is entitled to receive from the  
 1-55 chief appraiser of the appraisal district in which the first  
 1-56 property for which the surviving spouse claimed the exemption was  
 1-57 located a written certificate providing the information necessary  
 1-58 to determine the amount of the exemption to which the surviving  
 1-59 spouse is entitled on the subsequently qualified homestead.

1-60 SECTION 2. Subsection (c), Section 11.43, Tax Code, is

2-1 amended to read as follows:

2-2 (c) An exemption provided by Section 11.13, 11.131, 11.132,  
2-3 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,  
2-4 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, or 11.31,  
2-5 once allowed, need not be claimed in subsequent years, and except as  
2-6 otherwise provided by Subsection (e), the exemption applies to the  
2-7 property until it changes ownership or the person's qualification  
2-8 for the exemption changes. However, the chief appraiser may  
2-9 require a person allowed one of the exemptions in a prior year to  
2-10 file a new application to confirm the person's current  
2-11 qualification for the exemption by delivering a written notice that  
2-12 a new application is required, accompanied by an appropriate  
2-13 application form, to the person previously allowed the exemption.

2-14 SECTION 3. Subsection (a), Section 11.431, Tax Code, is  
2-15 amended to read as follows:

2-16 (a) The chief appraiser shall accept and approve or deny an  
2-17 application for a residence homestead exemption, including an  
2-18 exemption under Section 11.131 for the residence homestead of a  
2-19 disabled veteran or the surviving spouse of a disabled veteran or an  
2-20 exemption under Section 11.132 for the residence homestead of the  
2-21 surviving spouse of a member of the armed services of the United  
2-22 States who is killed in action, after the deadline for filing it has  
2-23 passed if it is filed not later than one year after the delinquency  
2-24 date for the taxes on the homestead.

2-25 SECTION 4. Subsection (d-1), Section 403.302, Government  
2-26 Code, is amended to read as follows:

2-27 (d-1) For purposes of Subsection (d), a residence homestead  
2-28 that receives an exemption under Section 11.131 or 11.132, Tax  
2-29 Code, in the year that is the subject of the study is not considered  
2-30 to be taxable property.

2-31 SECTION 5. Section 11.132, Tax Code, as added by this Act,  
2-32 applies only to a tax year beginning on or after January 1, 2014.

2-33 SECTION 6. This Act takes effect January 1, 2014, but only  
2-34 if the constitutional amendment proposed by the 83rd Legislature,  
2-35 Regular Session, 2013, authorizing the legislature to provide for  
2-36 an exemption from ad valorem taxation of all or part of the market  
2-37 value of the residence homestead of the surviving spouse of a member  
2-38 of the armed services of the United States who is killed in action  
2-39 is approved by the voters. If that amendment is not approved by the  
2-40 voters, this Act has no effect.

2-41 \* \* \* \* \*