

1-1 By: Bell, et al. (Senate Sponsor - Creighton) H.B. No. 150
 1-2 (In the Senate - Received from the House May 9, 2017;
 1-3 May 9, 2017, read first time and referred to Committee on Veteran
 1-4 Affairs & Border Security; May 18, 2017, reported favorably by the
 1-5 following vote: Yeas 7, Nays 0; May 18, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			

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

1-17 relating to the exemption from ad valorem taxation of part of the
 1-18 appraised value of the residence homestead of a partially disabled
 1-19 veteran or the surviving spouse of a partially disabled veteran if
 1-20 the residence homestead was donated to the disabled veteran by a
 1-21 charitable organization for less than the market value of the
 1-22 residence homestead.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 11.132(b), Tax Code, is amended to read
 1-25 as follows:

1-26 (b) A disabled veteran who has a disability rating of less
 1-27 than 100 percent is entitled to an exemption from taxation of a
 1-28 percentage of the appraised value of the disabled veteran's
 1-29 residence homestead equal to the disabled veteran's disability
 1-30 rating if the residence homestead was donated to the disabled
 1-31 veteran by a charitable organization:

- 1-32 (1) at no cost to the disabled veteran; or
- 1-33 (2) at some cost to the disabled veteran in the form of
- 1-34 a cash payment, a mortgage, or both in an aggregate amount that is
- 1-35 not more than 50 percent of the good faith estimate of the market
- 1-36 value of the residence homestead made by the charitable
- 1-37 organization as of the date the donation is made.

1-38 SECTION 2. This Act applies only to ad valorem taxes imposed
 1-39 for an ad valorem tax year that begins on or after the effective
 1-40 date of this Act.

1-41 SECTION 3. This Act takes effect January 1, 2018, but only
 1-42 if the constitutional amendment proposed by the 85th Legislature,
 1-43 Regular Session, 2017, authorizing the legislature to provide for
 1-44 an exemption from ad valorem taxation of part of the market value of
 1-45 the residence homestead of a partially disabled veteran or the
 1-46 surviving spouse of a partially disabled veteran if the residence
 1-47 homestead was donated to the disabled veteran by a charitable
 1-48 organization for less than the market value of the residence
 1-49 homestead and harmonizing certain related provisions of the Texas
 1-50 Constitution is approved by the voters. If that amendment is not
 1-51 approved by the voters, this Act has no effect.

1-52 * * * * *