

BILL ANALYSIS

S.B. 833
By: Campbell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties assert that Texas property owners who are temporarily absent from the state because of military service outside of the United States are allowed to retain their homestead exemptions. The parties contend that Texas property owners absent from the state because of military service inside the United States also deserve to retain their homestead exemptions. S.B. 833 seeks to close a gap in the homestead exemption for Texas military families who are stationed outside of Texas, but not outside of the country.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 833 amends the Tax Code to expand the circumstances under which a qualified residential structure continues its designation as a residence homestead for the purposes of a residence homestead property tax exemption when the owner who qualifies for the exemption temporarily stops occupying it as a principal residence due to an absence caused by the owner's military service as a member of the armed forces of the United States or Texas to include the circumstance of such military service inside of the United States.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.