

BILL ANALYSIS

H.B. 1101
By: Pickett
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, the chief appraiser of an appraisal district may currently require a person who is allowed an exemption from property taxation on a residence homestead to annually file a new application to confirm qualification for the exemption unless the person is 65 years of age or older. It has been reported that U.S. military veterans classified as having a non-recoverable and permanent disability consider the annual submission for requalification laborious, cumbersome, and even disrespectful, as the qualifying disability is defined as one that will not improve. H.B. 1101 seeks to remove any such requirement as it pertains to a veteran who is 100 percent disabled.

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

H.B. 1101 amends the Tax Code to prohibit the chief appraiser of an appraisal district from requiring a 100 percent disabled veteran allowed an applicable residence homestead property tax exemption to file a new application to determine the veteran's current qualification for the exemption if the veteran has a permanent total disability determined by the U.S. Department of Veterans Affairs under certain federal regulations.

EFFECTIVE DATE

January 1, 2018.