

BILL ANALYSIS

S.B. 196
By: Campbell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Calls have been made to expand the property tax exemption for the surviving spouses of veterans who are killed in service to their country. S.B. 196 seeks to answer those calls by providing surviving spouses of service members who were fatally injured in the line of duty the same property tax exemption afforded to the surviving spouses of certain other veterans.

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. 196 amends the Tax Code to change from the surviving spouse of a member of the U.S. armed services who is killed in action to the surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty the designation under which such a surviving spouse is entitled to an exemption from taxation of the total appraised value of the surviving spouse's homestead if the surviving spouse has not remarried since the death of the member of the U.S. armed services.

EFFECTIVE DATE

January 1, 2020, if the constitutional amendment authorizing the legislature to provide for an exemption from property taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty is approved by the voters.