

BILL ANALYSIS

S.B. 611
By: Campbell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, the Tax Code provides a total residence homestead property tax exemption to the spouses of members of the armed services who are killed in action. Due to the exemption's phrasing, eligibility for the exemption does not include surviving spouses of members of the military who die during their service due to injuries that are not combat-related. For example, members of the Air Force who are killed in a training exercise are not included in the current exemption even though their death was a direct result of their duties in the military. S.B. 611 seeks to remedy this situation by providing a total residence homestead property tax exemption for the surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty.

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. 611 amends the Tax Code to change the scope of the entitlement of the surviving spouse of a member of the U.S. armed services killed in action to a property tax exemption of the total appraised value of the surviving spouse's residence homestead so that the entitlement applies instead to the surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty. The bill makes a related change with respect to a chief appraiser's duty to accept and approve or deny an application for the residence homestead exemption after the deadline for filing it has passed if it is filed not later than two years after the delinquency date for the taxes on the homestead. The bill's changes to the exemption apply only to a tax year beginning on or after January 1, 2022.

EFFECTIVE DATE

January 1, 2022, 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 U.S. armed services who is killed or fatally injured in the line of duty takes effect, if approved by the voters.