

- SUBJECT:** Continuing homestead exemption for foreign service officers abroad
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 11 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer, Murphy, Noble, Rodriguez, Sanford, Shine
- 0 nays
- WITNESSES:** For — (*Registered, but did not testify:* Cheryl Johnson, Galveston County Tax Office; Rick Dennis, Texas Association Of Property Tax Professionals; Susana Carranza; Linda Guy; Courtney Perry; Rebecca Redwood; Roxy D Hall Williamson)
- Against — (*Registered, but did not testify:* Clifford Sparks, City of Dallas)
- On — (*Registered, but did not testify:* Korry Castillo, Comptroller of Public Accounts)
- BACKGROUND:** Tax Code sec. 11.13 provides various property tax exemptions for portions of the assessed value of an individual's residence homestead. A qualified residential structure does not lose its character as a residence homestead when the owner temporarily stops occupying it as a principal residence if the owner does not establish a different principal residence and the absence is due to military service or residency in a facility that provides services related to health, infirmity, or aging.
- Calls have been made to treat foreign service officers like their military colleagues by allowing those who are temporarily living and working abroad to retain their residence homestead exemptions.
- DIGEST:** HB 2711 would specify that a qualified residential structure would not lose its character as a residence homestead for property tax exemption purposes if the owner was temporarily absent due to service outside of the United States as a foreign service officer employed by the U.S. Department of State.

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The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2021.