

BILL ANALYSIS

Senate Research Center

S.B. 1880
By: Barrientos
Finance
4-22-97
As Filed

DIGEST

Not all veterans are successful after retiring from the service. In fact, some veterans lose their jobs and become homeless. In addition, some of these veterans have dependent families and children who are under their care. This bill would provide for an exemption from taxation of a building or other structure that an organization owns and uses exclusively to provide transitional shelter or housing to homeless persons who are veterans of the armed forces of the United States or the dependents or survivors of those veterans.

PURPOSE

As proposed, S.B. 1880 provides an exemption from taxation for certain organizations that assist veterans.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 11B, Tax Code, by adding Section 11.183, as follows:

Sec. 11.183. PROPERTY USED TO PROVIDE TRANSITIONAL SHELTER OR HOUSING FOR MILITARY VETERANS OR THEIR DEPENDENTS AND SURVIVORS. Provides that an organization is entitled to an exemption from taxation of a building or other structure that the organization owns and uses exclusively to provide transitional shelter or housing to homeless persons who are veterans of the armed forces of the United States or the dependents or survivors of those veterans. Provides that the exemption under Subsection (a) applies to land and tangible property used in connection with the use of the building or structure for a purpose authorized by Subsection (a) if the use of the land or tangible personal property is reasonably necessary to carry out that purpose. Sets forth eligibility requirements for the organization for an exemption under Subsection (a).

SECTION 2. Amends Section 11.436(a), Tax Code, to authorize an organization that acquires property that qualifies for an exemption under Section 11.181(a) or 11.183(a) to apply for the exemption for the year of acquisition not later than the 30th day after the date the organization acquires the property, and the deadline provided by Section 11.43(d) does not apply to the application for that year.

SECTION 3. Amends Section 26.111(a), Tax Code, to make conforming changes.

SECTION 4. Effective date: January 1, 1999.

SECTION 5. Emergency clause.