

BILL ANALYSIS

Senate Research Center
85R7438 SMT-D

H.B. 1101
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Finance
5/9/2017
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

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. 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.

H.B. 1101 amends current law relating to the authority of the chief appraiser of an appraisal district to require a person to file a new application to confirm the person's current qualification for the exemption from ad valorem taxation of the total appraised value of the residence homestead of a 100 percent disabled veteran.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.43, Tax Code, by amending Subsection (c) and adding Subsection (r), as follows:

(c) Includes the exception provided by Subsection (r).

(r) Prohibits the chief appraiser from requiring a person allowed an exemption under Section 11.131 (Residence Homestead of 100 percent or Totally Disabled Veteran) to file a new application to determine the person's current qualification for the exemption if the person has a permanent total disability determined by the United States Department of Veterans Affairs under 38 C.F.R. Section 4.15.

SECTION 2. Effective date: January 1, 2018.