

By: Moody

H.B. No. 1008

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the residence  
homesteads of certain totally disabled veterans.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.13, Tax Code, is amended by adding  
Subsection (s) to read as follows:

(s) In this subsection, "disabled veteran" has the meaning  
assigned by Section 11.22. A disabled veteran who is classified as  
having a service-connected disability with a disability rating of  
100 percent or of totally disabled is entitled to an exemption from  
taxation of the total appraised value of the veteran's residence  
homestead.

SECTION 2. Section 403.302, Government Code, is amended by  
adding Subsection (d-1) to read as follows:

(d-1) For purposes of Subsection (d), a residence homestead  
that receives an exemption under Section 11.13(s), Tax Code, in the  
year that is the subject of the study is not considered to be  
taxable property.

SECTION 3. This Act applies only to ad valorem taxes imposed  
for a tax year beginning on or after the effective date of this Act.

SECTION 4. This Act takes effect January 1, 2010.