

BILL ANALYSIS

H.B. 992
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are concerns regarding the eligibility of fully disabled veterans for an exemption from taxation of the total appraised value of the veteran's residence homestead and the transferability of that exemption to the surviving spouse of such a veteran. It is asserted that fully disabled veterans who passed away before the effective date of the law creating the tax exemption were not eligible for the exemption, calling into question whether the surviving spouses of those veterans are deprived of the exemption. H.B. 992 seeks to address these concerns.

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

H.B. 992 amends the Tax Code to specify that the property tax exemption of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran extends to the surviving spouse of such a veteran who would have qualified for that exemption if it had been in effect on the date the disabled veteran died. The bill's provisions apply only to property taxes imposed for a tax year beginning on or after January 1, 2016.

EFFECTIVE DATE

January 1, 2016, 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 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect is approved by the voters.