

BILL ANALYSIS

Senate Research Center
87R3347 SMT-D

S.B. 611
By: Campbell et al.
Veteran Affairs & Border Security
3/22/2021
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, the Tax Code provides a 100 percent property tax exemption to the spouses of members of the armed services who are killed in action. Due to its phrasing, the exemption does not include members of the military who die during their service due to injuries sustained that are not combat-related. For example, members of the Air Force who are killed in a training exercise are not included in the current exemption even though their death was a direct result of their duties in the military. This bill amends the Tax Code in order to include this group. We do not anticipate much opposition to this bill as it affects only a few dozen people in the entire state.

As proposed, S.B. 611 amends current law relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty.

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 the heading to Section 11.133, Tax Code, to read as follows:

Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MEMBER OF ARMED SERVICES KILLED IN LINE OF DUTY.

SECTION 2. Amends Section 11.133(b), Tax Code, to provide that the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty, rather than is killed in action, is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

SECTION 3. Amends Section 11.431(a), Tax Code, to make a conforming change.

SECTION 4. Makes application of Section 11.133, Tax Code, as amended by this Act, prospective to January 1, 2022.

SECTION 5. Effective date: January 1, 2022, contingent upon approval by the voters of the constitutional amendment proposed by the 87th Legislature, Regular Session, 2021, relating to authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty.