

## **BILL ANALYSIS**

S.B. 918  
By: Nichols  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The property tax exemption for certain veteran's organizations, interested parties note, currently requires an annual application, which can pose an unnecessary hardship on these organizations due to common annual turnover on their executive boards. These organizations, the parties continue, not only support and provide camaraderie for veterans and those currently serving in the military, but they also assist surviving spouses, orphans, and the dependents of needy and disabled veterans. S.B. 918 seeks to eliminate this hardship as it relates to the procedure for claiming an exemption from property taxation of the property of a veteran's organization.

### **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**

S.B. 918 amends the Tax Code to establish that a property tax exemption for certain veteran's organizations, once allowed, need not be claimed in subsequent years and applies to the property until it changes ownership or qualification for the exemption changes.

### **EFFECTIVE DATE**

January 1, 2016.