

**SUBJECT:** Extending property tax exemption to spouses of certain military members

**COMMITTEE:** Ways & Means — favorable, without amendment

**VOTE:** 11 ayes — Meyer, Thierry, Button, Craddick, Gervin-Hawkins, Hefner, Muñoz, Noble, Raymond, Shine, Turner

0 nays

**WITNESSES:** For — (*Registered, but did not testify*: James Parnell, Dallas Police Association; Larry Young, Game Warden Peace Officers Association; Dallas Reed, Texas Municipal Police Association)

Against — None

On — (*Registered, but did not testify*: Rick Parker, Comptroller of Public Accounts; Ray Head, TAPTP; Alexandra Taylor, Texas Military Department)

**BACKGROUND:** Texas Constitution Art. 8, sec. 1-b(m) states 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 is entitled to an exemption from ad valorem taxation of all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried.

Some have suggested that the current exemption from property taxation for a surviving spouse of a United States armed services member killed or fatally injured in the line of duty should be revised to include a surviving spouse of a National Guard member killed in the line of duty while serving on a state deployment.

**DIGEST:** HB 4181 would revise provisions related to the residence homestead property tax exemption for the surviving spouse of a member of the armed services. The bill would extend the residence homestead exemption to the surviving spouse of a qualifying military service member, which would include a member of the armed services of the United States, or an

individual considered to be a military technician of dual status under provisions of federal law.

The bill would apply to the surviving spouse of a qualifying military service member on or after the effective date of the bill regardless of the date the qualifying military service member died and would apply only to property taxes imposed for a tax year that would begin on or after the bill's effective date.

The bill would take effect January 1, 2024, but only if the constitutional amendment 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 military service member who was killed or fatally injured in the line of duty was approved by voters.

NOTES: HB 4181 is the enabling legislation for HJR 165, which was passed by the House on May 3, 2023, and referred to the Senate Local Government Committee on May 5.