AN ACT
relating to permits for oversize and overweight vehicles in a certain county.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (b), Section 623.252, Transportation Code, is amended to read as follows:

(b) A permit issued under this subchapter may authorize:

(1) the transport of cargo only on the following roads in Chambers County:

(A) Farm-to-Market Road 1405 between its intersection with Farm-to-Market Road 2354 and its intersection with Farm-to-Market Road 565;

(B) the frontage road of State Highway 99 between its crossing with Cedar Bayou and its intersection with Interstate Highway 10, including the portion of the frontage road located in the Cedar Crossing Business and Industrial Park;

(C) Farm-to-Market Road 565 from its intersection with Farm-to-Market Road 1405 to its intersection with State Highway 99 (east approximately 6,200 linear feet to the western edge of the 10 foot pipeline easement recorded at volume 351, page 760, of the Chambers County deed records); and

(D) Farm-to-Market Road 2354 from its intersection with Farm-to-Market Road 1405 northwest approximately 300 linear feet to the termination of the state-maintained portion of the road; and

(2) the movement of equipment and commodities weighing 100,000 pounds or less.

SECTION 2. This Act takes effect September 1, 2013.

Passed the Senate on March 13, 2013: Yeas 31, Nays 0; the Senate concurred in House amendment on May 9, 2013: Yeas 30, Nays 0; passed the House, with amendment, on May 2, 2013: Yeas 147, Nays 0, two present not voting.

Approved May 24, 2013.

Effective September 1, 2013.

AN ACT
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 in action.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.132 to read as follows:

Sec. 11.132. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MEMBER OF ARMED SERVICES KILLED IN ACTION. (a) In this section:

(1) “Residence homestead” has the meaning assigned by Section 11.13.

(2) “Surviving spouse” means the individual who was married to a member of the armed services of the United States at the time of the member’s death.

(b) The surviving spouse of a member of the armed services of the United States who 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.
(c) A surviving spouse who receives an exemption under Subsection (b) for a residence homestead is entitled to receive an exemption from taxation of a property that the surviving spouse subsequently qualifies as the surviving spouse’s residence homestead in an amount equal to the dollar amount of the exemption from taxation of the first property for which the surviving spouse received the exemption under Subsection (b) in the last year in which the surviving spouse received that exemption if the surviving spouse has not remarried since the death of the member of the armed services. The surviving spouse is entitled to receive from the chief appraiser of the appraisal district in which the first property for which the surviving spouse claimed the exemption was located a written certificate providing the information necessary to determine the amount of the exemption to which the surviving spouse is entitled on the subsequently qualified homestead.

SECTION 2. Subsection (c), Section 11.42, Tax Code, is amended to read as follows:

(c) An exemption authorized by Section 11.13(c) or (d) or 11.132 is effective as of January 1 of the tax year in which the person qualifies for the exemption and applies to the entire tax year.

SECTION 3. Subsection (c), Section 11.43, Tax Code, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.17, 11.18, 11.182, 11.1827, 11.185, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, or 11.31, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person’s qualification for the exemption changes. However, the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person’s current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption.

SECTION 4. Subsection (a), Section 11.431, Tax Code, is amended to read as follows:

(a) The chief appraiser shall accept and approve or deny an application for a residence homestead exemption, including an exemption under Section 11.131 for the residence homestead of a disabled veteran or the surviving spouse of a disabled veteran or an exemption under Section 11.132 for the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action, after the deadline for filing it has passed if it is filed not later than one year after the delinquency date for the taxes on the homestead.

SECTION 5. Subsection (b), Section 26.10, Tax Code, is amended to read as follows:

(b) If the appraisal roll shows that a residence homestead exemption under Section 11.13(c) or (d) or 11.132[for an individual 65 years of age or older or a residence homestead exemption for a disabled individual] applicable to a property on January 1 of a year terminated during the year and if the owner of the property qualifies a different property for one of those residence homestead exemptions during the same year, the tax due against the former residence homestead is calculated by:

1. subtracting:
   
   A) the amount of the taxes that otherwise would be imposed on the former residence homestead for the entire year had the owner [individual] qualified for the residence homestead exemption for the entire year; and
   
   B) the amount of the taxes that otherwise would be imposed on the former residence homestead for the entire year had the owner [individual] not qualified for the residence homestead exemption during the year;

2. multiplying the remainder determined under Subdivision (1) by a fraction, the denominator of which is 365 and the numerator of which is the number of days that elapsed after the date the exemption terminated; and

3. adding the product determined under Subdivision (2) and the amount described by Subdivision (1)(A).

SECTION 6. Section 26.112, Tax Code, is amended to read as follows:

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Sec. 26.112. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD OF CERTAIN PERSONS [ELDERLY OR DISABLED PERSON]. (a) Except as provided by Section 26.10(b), if at any time during a tax year property is owned by an individual who qualifies for an exemption under Section 11.13(c) or (d) or 11.132, the amount of the tax due on the property for the tax year is calculated as if the individual [person] qualified for the exemption on January 1 and continued to qualify for the exemption for the remainder of the tax year.

(b) If an individual [a person] qualifies for an exemption under Section 11.13(c) or (d) or 11.132 with respect to the property after the amount of the tax due on the property is calculated and the effect of the qualification is to reduce the amount of the tax due on the property, the assessor for each taxing unit shall recalculate the amount of the tax due on the property and correct the tax roll. If the tax bill has been mailed and the tax on the property has not been paid, the assessor shall mail a corrected tax bill to the person in whose name the property is listed on the tax roll or to the person's authorized agent. If the tax on the property has been paid, the tax collector for the taxing unit shall refund to the person who paid the tax the amount by which the payment exceeded the tax due.

SECTION 7. Subsection (d-1), Section 403.302, Government Code, is amended to read as follows:

(d-1) For purposes of Subsection (d), a residence homestead that receives an exemption under Section 11.131 or 11.132, Tax Code, in the year that is the subject of the study is not considered to be taxable property.

SECTION 8. Section 11.132, Tax Code, as added by this Act, applies only to a tax year beginning on or after January 1, 2014.

SECTION 9. This Act takes effect January 1, 2014, but only if the constitutional amendment proposed by the 83rd Legislature, Regular Session, 2013, 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 in action is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

Passed the Senate on May 1, 2013: Yeas 31, Nays 0; the Senate concurred in House amendment on May 24, 2013: Yeas 31, Nays 0; passed the House, with amendment, on May 21, 2013: Yeas 146, Nays 0, two present not voting.

Approved May 27, 2013.

Effective January 1, 2014, upon approval of constitutional amendment proposed by the 83rd Legislature, Regular Session, 2013.

CHAPTER 139
H.B. No. 1642
AN ACT
relating to the Port of Houston Authority.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subtitle A, Title 5, Special District Local Laws Code, is amended by adding Chapter 5007 to read as follows:

CHAPTER 5007. PORT OF HOUSTON AUTHORITY OF HARRIS COUNTY, TEXAS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 5007.001. DEFINITIONS. In this chapter:
(1) "Authority" means the Port of Houston Authority of Harris County, Texas.
(2) "Executive director" means the executive director of the authority.

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