

## **BILL ANALYSIS**

Senate Research Center

H.B. 1223  
By: Madden (Estes)  
Veteran Affairs & Military Installations  
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Engrossed

### **DIGEST AND PURPOSE**

Currently, Texas law does not define "temporarily" which, in the context of an absence, is the basis for allowing continued declaration of someone's principal residence as a homestead. H.B. 1223 authorizes a residential structure to remain a residence homestead if the owner does not establish a different principal residence and plans to return to it as a principal residence in less than two years or if the absence is caused by military service or a health-related institutionalization.

### **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 Section 11.13(1), Tax Code, to provide that a qualified residential structure does not lose its character as a residence homestead when the owner who qualifies for the exemption temporarily stops occupying it as a principal residence if that owner does not establish a different principal residence and the absence is for a period of less than two years and the owner intends to return and occupy the structure as the owner's principal residence, or caused by the owner's military service outside of the United States as a member of the armed forces of the United States or of this state or residency in a facility that provides services related to health, infirmity, or aging. Deletes text referring to a person who intends to return and occupy the structure as his principal residence.

SECTION 2. Effective date: upon passage or September 1, 2003.