

By: Hinojosa

H.B. No. 5481

A BILL TO BE ENTITLED

AN ACT

relating to the continuation of a residence homestead exemption from ad valorem taxation while the owner is temporarily absent because of service outside of the United States as a Foreign Service member employed under United States Code, title 22.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.13(1), Tax Code, is amended to read as follows:

(1) 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:

(1) 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

(2) caused by the owner's:

(A) military service inside or outside of the United States as a member of the armed forces of the United States or of this state; [~~or~~]

H.B. No. 2711

(B) residency in a facility that provides services related to health, infirmity, or aging; or

(C) service outside of the United States as a Foreign Service employee.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2025.