## COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1001 (2023)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE	ACTION
ADOPTED	(Y/N)
ADOPTED AS AMENDED	(Y/N)
ADOPTED W/O OBJECTION	(Y/N)
FAILED TO ADOPT	(Y/N)
WITHDRAWN	(Y/N)
OTHER	

Committee/Subcommittee hearing bill: Ways & Means Committee Representative Franklin offered the following:

## Amendment

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Remove lines 16-32 and insert:

6 (b)1. If legal or beneficial title to property is acquired 7 between January 1 and November 1 of any year by a veteran or his 8 or her surviving spouse receiving an exemption under this section on another property for that tax year, the veteran or 9 10 his or her surviving spouse may receive a refund, prorated as of the date of transfer, of the ad valorem taxes paid for the newly 11 12 acquired property if he or she applies for and receives an exemption under this section for the newly acquired property in 13 14 the next tax year. If the property appraiser finds that the 15 applicant is entitled to an exemption under this section for the newly acquired property, the property appraiser shall 16 241505 - HB 1001 Franklin A1.docx

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17 immediately make such entries upon the tax rolls of the county 18 that are necessary to allow the prorated refund of taxes for the 19 previous tax year.

2. If legal or beneficial title to property is acquired 20 between January 1 and November 1 of any year by a veteran or his 21 22 or her surviving spouse not receiving an exemption under this 23 section on another property for that tax year, and as of January 24 1 of that tax year, the veteran was honorably discharged with a 25 service-connected total and permanent disability and for whom a 26 letter from the United States Government or United States 27 Department of Veterans Affairs or its predecessor has been 28 issued certifying that the veteran is totally and permanently 29 disabled, the veteran or his or her surviving spouse may receive 30 a refund, prorated as of the date of transfer, of the ad valorem 31 taxes paid for the newly acquired property if he or she applies 32 for and receives an exemption under this section for the newly 33 acquired property in the next tax year. If the property 34 appraiser finds that the applicant is entitled to an exemption 35 under this section for the newly acquired property, the property appraiser shall immediately make such entries upon the tax rolls 36 of the county that are necessary to allow the prorated refund of 37 taxes for the previous tax year. 38

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