

RESOLUTION NO.

WHEREAS, pursuant to Section 11.13 of the Tax Code, military personnel must either reside outside the home for a period of less than two years without establishing a different principal residence (11.13(I)(1)(A)), or serve in the U.S. military outside of the United States (11.13(I)(2)(A)) to qualify for a Texas homestead exemption; and

WHEREAS, no exception exists that allows military personnel to claim a Texas homestead exemption when stationed in another state within the United States for a period longer than two years; and

WHEREAS, military personnel should not be penalized for living in another state while serving their country, and the Council believes that adding an amendment to allow military personnel to claim a Texas homestead exemption when stationed in another state for more than two years would provide more fairness in the Tax Code; **NOW, THEREFORE**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

The City's legislative program for the 84th Legislative Session is hereby amended to support legislation that would allow military personnel to claim a

Texas homestead exemption when stationed in another state within the United States for a period of longer than two years.

ADOPTED: _____, 2014

ATTEST: _____

Jannette S. Goodall
City Clerk

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