

**REVENUE:** Revenue statement issued

**FISCAL:** No fiscal impact

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**Action:** Do Pass the A-engrossed bill  
**Vote:** 5-0-0  
**Yeas:** Burdick, George, Monroe, Starr, Deckert  
**Nays:**  
**Exc.:**  
**Prepared By:** Mary Ayala, Economist  
**Meeting Dates:** 6/5

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**WHAT THE BILL DOES:** Modifies military service requirements needed to qualify for a homestead property tax exemption to include members of the National Guard and military reservists who served 178 days or more under Title 10 if at least one of the days of service falls within the tax year in which the exemption is claimed. Permits retroactive applications for exemption. Applies to all claims submitted on or after July 1, 2005.

**ISSUES DISCUSSED:**

- Corrections to legislation enacted in 2005 because some members of the National Guard or military reserves never serve under Title 32.
- Retroactivity back to 2005.

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** Current law enacted during the 2005-07 Legislative Session provides an exemption up to \$60,000 of assessed value on the homestead of a member of the National Guard, or military reserve forces, who changed status from serving under Title 32 to serving more than 178 consecutive days under Title 10 during the same tax year in which he/she applied for the exemption. Typically, a person serves only one 178 day period under Title 10 during which time he/she has been mobilized in support of a war effort. An individual who lawfully occupies the house of a qualified person may claim the exemption if the qualified person dies during the tax year in which the exemption is claimed.

Current law went into effect July 1, 2005; but the language severely restricted the number of applicants who qualified for this exemption.

6/8/2007 9:15:24 AM

*This summary has not been adopted or officially endorsed by action of the committee.*