

SENATE BILL 1100

By Beavers

AN ACT to amend Tennessee Code Annotated, Section 67-5-704, relative to property tax relief.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-704(e), is amended by deleting the subsection in its entirety and by substituting instead the following:

(e) Property tax relief shall also be extended to the surviving spouse of a disabled veteran who, at the time of the disabled veteran's death, was eligible for disabled veterans' property tax relief. If a subsequent amendment to the law concerning eligibility as a disabled veteran would have made the deceased veteran eligible for disabled veterans' property tax relief, then property tax relief shall also be extended to the surviving spouse. A surviving spouse shall continue to qualify for disabled veterans' property tax relief as long as the surviving spouse:

- (1) Does not remarry;
- (2) Solely or jointly owns the property for which tax relief is claimed; and
- (3) Uses the property for which tax relief is claimed exclusively as a home.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on or after January 1, 2011.