

By: Muñoz, Jr.

H.J.R. No. 165

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for an exemption from ad valorem taxation of all or part  
3 of the market value of the residence homestead of the surviving  
4 spouse of a military service member who is killed or fatally injured  
5 in the line of duty.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Sections 1-b(m) and (n), Article VIII, Texas  
8 Constitution, are amended to read as follows:

9 (m) The legislature by general law may provide that the  
10 surviving spouse of a military service member [~~of the armed~~  
11 ~~services of the United States~~] who is killed or fatally injured in  
12 the line of duty is entitled to an exemption from ad valorem  
13 taxation of all or part of the market value of the surviving  
14 spouse's residence homestead if the surviving spouse has not  
15 remarried since the death of the member of the armed services. The  
16 legislature by general law may define "military service member" for  
17 purposes of this subsection and may prescribe additional  
18 eligibility requirements for the exemption authorized by this  
19 subsection.

20 (n) The legislature by general law may provide that a  
21 surviving spouse who qualifies for and receives an exemption in  
22 accordance with Subsection (m) of this section and who subsequently  
23 qualifies a different property as the surviving spouse's residence  
24 homestead is entitled to an exemption from ad valorem taxation of

1 the subsequently qualified homestead in an amount equal to the  
2 dollar amount of the exemption from ad valorem taxation of the first  
3 homestead for which the exemption was received in accordance with  
4 Subsection (m) of this section in the last year in which the  
5 surviving spouse received the exemption in accordance with that  
6 subsection for that homestead if the surviving spouse has not  
7 remarried since the death of the military service member [~~of the~~  
8 ~~armed services~~].

9 SECTION 2. This proposed constitutional amendment shall be  
10 submitted to the voters at an election to be held November 7, 2023.  
11 The ballot shall be printed to permit voting for or against the  
12 proposition: "The constitutional amendment authorizing the  
13 legislature to provide for an exemption from ad valorem taxation of  
14 all or part of the market value of the residence homestead of the  
15 surviving spouse of a military service member who is killed or  
16 fatally injured in the line of duty."