

By: Parker

S.J.R. No. 79

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 a Congressional
4 Medal of Honor recipient or the surviving spouse of a Congressional
5 Medal of Honor recipient.

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

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsections (q) and (r) to read as follows:

9 (q) The legislature by general law may exempt from ad
10 valorem taxation all or part of the market value of the residence
11 homestead of a Congressional Medal of Honor recipient. The
12 legislature may provide additional eligibility requirements for
13 the exemption authorized by this subsection.

14 (r) The legislature by general law may exempt from ad
15 valorem taxation all or part of the market value of the residence
16 homestead of the surviving spouse of a Congressional Medal of Honor
17 recipient if the surviving spouse has not remarried since the death
18 of the recipient. The legislature may provide additional
19 eligibility requirements for the exemption authorized by this
20 subsection.

21 SECTION 2. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 7, 2023.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment authorizing the

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1 legislature to provide for an exemption from ad valorem taxation of
2 all or part of the market value of the residence homestead of a
3 Congressional Medal of Honor recipient or the surviving spouse of a
4 Congressional Medal of Honor recipient."