

By: Wong, Guillen

H.J.R. No. 89

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to allow the governing body of a political subdivision to provide an
3 additional exemption from ad valorem taxation for property owned by
4 certain disabled veterans who have been awarded the Purple Heart or
5 the Congressional Medal of Honor or their surviving spouses.

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

7 SECTION 1. Section 2, Article VIII, Texas Constitution, is
8 amended by adding Subsection (b-1) to read as follows:

9 (b-1) In addition to the exemption provided by Subsection
10 (b) of this section, for a disabled veteran as defined by Subsection
11 (b) of this section who has a service-connected disability rating
12 of more than 70 percent and has been awarded the Purple Heart or the
13 Congressional Medal of Honor, the Legislature, by general law, may
14 authorize the governing body of a county, city, town, school
15 district, or other political subdivision of this state, in the
16 manner required by law for official action, to provide an exemption
17 from taxation by the political subdivision of not more than \$25,000
18 of the assessed value of a property that is provided an exemption
19 under Subsection (b) of this section. The Legislature may
20 authorize the governing body of a taxing unit that grants an
21 exemption to a disabled veteran under this subsection to provide
22 for the transfer of the exemption for the property to the surviving
23 spouse of the disabled veteran.

24 SECTION 2. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 8, 2005.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment authorizing the
4 legislature to allow the governing body of a political subdivision
5 to provide an additional exemption from ad valorem taxation for
6 property owned by certain disabled veterans who have been awarded
7 the Purple Heart or the Congressional Medal of Honor or their
8 surviving spouses."