

By: Wong

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 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 disability rating of more than 70
12 percent and has been awarded the Purple Heart, the Legislature, by
13 general law, may authorize the governing body of a county, city,
14 town, school district, or other political subdivision of this
15 state, in the manner required by law for official action, to provide
16 an exemption from taxation by the political subdivision of not more
17 than \$50,000 of the assessed value of a property that is provided an
18 exemption under Subsection (b) of this section. The Legislature
19 may authorize the governing body of a taxing unit that grants an
20 exemption to a disabled veteran under this subsection to provide
21 for the transfer of the exemption for the property to the surviving
22 spouse of the disabled veteran.

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 8, 2005.

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