

By: Van de Putte

S.J.R. No. 33

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment to provide a property tax
3 exemption for the residence homestead of persons during their
4 active service as military reservists and members of the Texas
5 Guard during a national emergency.

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 subsection (i) to read as follows:

9 (i) In addition to the exemptions provided by Subsection (c)
10 of this section, the legislature by general law shall exempt from ad
11 valorem taxation for general elementary and secondary public school
12 purposes an amount not to exceed Twenty Thousand Dollars (\$20,000)
13 of the market value of the residence homestead of a married or
14 unmarried adult, including one living alone, who is a member of the
15 Texas military forces or who is a reservist of the armed forces of
16 the United States engaged in active military duty pursuant to a
17 declaration of national emergency. The legislature by general law
18 may determine the amount of and conditions for eligibility for the
19 exemption authorized by this subsection. The legislature by
20 general law shall establish the duration of eligibility for the
21 exemption authorized by this subsection for a period not to exceed
22 the time that the eligible members of Texas military forces or
23 reservists are activated to military service during a national
24 emergency. An eligible person is entitled to receive the exemption

1 authorized by this subsection in addition to the exemption provided
2 by Subsection (c) of this section. Where ad valorem tax has
3 previously been pledged for the payment of debt, the taxing
4 officers of a school district may continue to levy and collect the
5 tax against the value of homesteads exempted under this subsection
6 until the debt is discharged if the cessation of the levy would
7 impair the obligation of the contract by which the debt was created.
8 The legislature shall provide for formulas to protect school
9 districts against all or part of the revenue loss incurred by the
10 implementation of this subsection.

11 SECTION 2. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held on November 8,
13 2005. The ballot shall be printed to permit voting for or against
14 the proposition: "The constitutional amendment requiring the
15 legislature to provide school property tax relief for the residence
16 homesteads of members of the Texas Guard and reservists of the
17 United States armed forces in active military service during a
18 national emergency."