

By: McReynolds

H.J.R. No. 37

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a change in the
2 manner of determining the amount of the exemption from ad valorem
3 taxation to which a disabled veteran is entitled.

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

5 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
6 is amended to read as follows:

7 (b) The Legislature may, by general law, exempt property
8 owned by a disabled veteran or by the surviving spouse and surviving
9 minor children of a disabled veteran. A disabled veteran is a
10 veteran of the armed services of the United States who is classified
11 as disabled by the Veterans' Administration or by a successor to
12 that agency~~+~~ or by the military service in which the veteran ~~he~~
13 served. A veteran who is certified as having a disability of less
14 than 10 percent is not entitled to an exemption. A veteran having a
15 disability rating of not less than 10 percent but less ~~nor more~~
16 than 30 percent may be granted an exemption from taxation for
17 property valued at up to \$5,000. A veteran having a disability
18 rating of not less ~~more~~ than 30 percent but less ~~not more~~ than
19 50 percent may be granted an exemption from taxation for property
20 valued at up to \$7,500. A veteran having a disability rating of not
21 less ~~more~~ than 50 percent but less ~~not more~~ than 70 percent may
22 be granted an exemption from taxation for property valued at up to
23 \$10,000. A veteran who has a disability rating of ~~more than~~ 70
24 percent or more, or a veteran who has a disability rating of not

1 less than 10 percent and has attained the age of 65, or a disabled
2 veteran whose disability consists of the loss or loss of use of one
3 or more limbs, total blindness in one or both eyes, or paraplegia,
4 may be granted an exemption from taxation for property valued at up
5 to \$12,000. The spouse and children of any member of the United
6 States Armed Forces who dies while on active duty may be granted an
7 exemption from taxation for property valued at up to \$5,000. A
8 deceased disabled veteran's surviving spouse and children may be
9 granted an exemption which in the aggregate is equal to the
10 exemption to which the veteran was entitled when the veteran died.

11 SECTION 2. The following temporary provision is added to
12 the Texas Constitution:

13 TEMPORARY PROVISION. (a) This temporary provision applies
14 to the constitutional amendment proposed by the 80th Legislature,
15 Regular Session, 2007, authorizing a change in the manner of
16 determining the amount of the exemption from ad valorem taxation to
17 which a disabled veteran is entitled and expires January 1, 2009.

18 (b) The amendment to Section 2(b), Article VIII, of this
19 constitution takes effect January 1, 2008, and applies only to a tax
20 year beginning on or after that date.

21 SECTION 3. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 6, 2007.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment to authorize a change
25 in the manner of determining the amount of the exemption from ad
26 valorem taxation to which a disabled veteran is entitled."