

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."