

By: Herrero

H.J.R. No. 28

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation a portion of the assessed value
3 of the residence homesteads of military servicemembers who are
4 serving on active duty.

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

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

8 (j) The legislature by general law may exempt from ad
9 valorem taxation by a political subdivision \$3,000 of the assessed
10 value of the residence homestead of a person who is a member of the
11 armed forces of the United States, a member of the Texas National
12 Guard or of the National Guard of another state serving on active
13 duty under an order of the President of the United States, or a
14 member of a reserve component of the armed forces of the United
15 States serving on active duty under an order of the President of the
16 United States. Where ad valorem taxes have previously been pledged
17 for the payment of debt, the taxing officers of a political
18 subdivision may continue to levy and collect the taxes against the
19 value of homesteads exempted under this subsection until the debt
20 is discharged if the cessation of the levy would impair the
21 obligation of the contract by which the debt was created. The
22 legislature shall provide for formulas to protect school districts
23 against all or part of the revenue loss incurred by the
24 implementation of this subsection.

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

3 TEMPORARY PROVISION. (a) This temporary provision applies
4 to the constitutional amendment proposed by the 81st Legislature,
5 Regular Session, 2009, authorizing the legislature to exempt from
6 ad valorem taxation a portion of the assessed value of the residence
7 homesteads of military servicemembers who are serving on active
8 duty and expires January 1, 2011.

9 (b) Except as provided by Subsection (c) of this section,
10 Section 1-b(j), Article VIII, of this constitution applies only to
11 ad valorem taxes imposed for a tax year beginning on or after
12 January 1, 2010.

13 (c) The legislature by general law enacted before January 1,
14 2010, may apply an exemption adopted under Section 1-b(j), Article
15 VIII, of this constitution to ad valorem taxes imposed for the 2009
16 tax year. The general law may provide for the payment of a refund to
17 a person who qualifies for an exemption adopted under that section
18 and who paid the ad valorem taxes imposed on the person's residence
19 homestead for the 2009 tax year.

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 3, 2009.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment authorizing the
24 legislature to exempt from ad valorem taxation a portion of the
25 assessed value of the residence homesteads of United States
26 military servicemembers, including members of the national guard or
27 military reserves, who are serving on active duty."