

By: Eiland

H.J.R. No. 64

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a political
2 subdivision to exempt from ad valorem taxation the total assessed
3 value of the residence homestead of a member of a reserve component
4 of the United States armed forces who is serving on active duty
5 during a war or 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 (j) to read as follows:

9 (j) The governing body of a political subdivision by
10 official action may exempt from ad valorem taxation the total
11 assessed value of the residence homestead of a member of a reserve
12 component of the United States armed forces, including the National
13 Guard, who is serving on active duty during a war or national
14 emergency declared in accordance with federal law. As an
15 alternative, on receipt of a petition signed by at least 20 percent
16 of the number of qualified voters who voted in the preceding
17 election of the political subdivision, the governing body shall
18 call an election to determine by majority vote whether to establish
19 a tax exemption authorized by this subsection. Where ad valorem tax
20 has previously been pledged for the payment of debt, the governing
21 body of the political subdivision may continue to levy and collect
22 the tax against the value of the homesteads exempted under this
23 subsection until the debt is discharged if the cessation of the levy
24 would impair the obligation of the contract by which the debt was

1 created. The legislature by general law may prescribe requirements
2 for eligibility for a tax exemption authorized by this subsection
3 based on the distance of the location where the person is deployed
4 or stationed on active duty from the person's residence homestead
5 and the period for which the person is deployed or stationed.

6 SECTION 2. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 3, 2009.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment authorizing a
10 political subdivision to exempt from ad valorem taxation the total
11 assessed value of the residence homestead of a member of a reserve
12 component of the United States armed forces who is serving on active
13 duty during a war or national emergency."