

By: King of Parker

H.J.R. No. 69

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation not more than \$60,000 of the
3 assessed value of the residence homesteads of military
4 servicemembers who are 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 not more than \$60,000
10 of the assessed value of the residence homestead of a person who is
11 a member of the armed forces of the United States, a member of the
12 Texas National Guard or of the National Guard of another state
13 serving on active duty under an order of the president of the United
14 States, or a member of a reserve component of the armed forces of
15 the United States serving on active duty under an order of the
16 president of the United States. Where ad valorem taxes have
17 previously been pledged for the payment of debt, the taxing
18 officers of a political subdivision may continue to levy and
19 collect the taxes against the value of homesteads exempted under
20 this subsection until the debt is discharged if the cessation of the
21 levy would impair the obligation of the contract by which the debt
22 was created. The legislature shall provide for formulas to protect
23 school districts against all or part of the revenue loss incurred by
24 the 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 not more than
25 \$60,000 of the assessed value of the residence homesteads of United
26 States military servicemembers, including members of the National
27 Guard or military reserves, who are serving on active duty."