

By: Vaught

H.J.R. No. 92

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt a portion of the assessed value of the residence
3 homesteads of certain military servicemembers who have served in a
4 hostile fire or imminent danger pay zone or a combat zone.

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 a portion of the
10 assessed value of the residence homestead of a person who is a
11 member or former member of the armed forces of the United States, of
12 the Texas National Guard or of the National Guard of another state,
13 or of a reserve component of the armed forces of the United States
14 and has served in a hostile fire or imminent danger pay zone
15 designated by the secretary of state of the United States or a
16 combat zone designated by the president of the United States. The
17 legislature may provide for the computation of the amount of the
18 exemption based on the period of that service and may provide that a
19 person may not claim an exemption in more than one tax year for the
20 same period of service. Where ad valorem taxes have previously been
21 pledged for the payment of debt, the taxing officers of a political
22 subdivision may continue to levy and collect the taxes against the
23 value of homesteads exempted under this subsection until the debt
24 is discharged if the cessation of the levy would impair the

1 obligation of the contract by which the debt was created. The
2 legislature shall provide for formulas to protect school districts
3 against all or part of the revenue loss incurred by the
4 implementation of this subsection.

5 SECTION 2. This proposed constitutional amendment shall be
6 submitted to the voters at an election to be held November 3, 2009.
7 The ballot shall be printed to permit voting for or against the
8 proposition: "The constitutional amendment authorizing the
9 legislature to exempt a portion of the assessed value of the
10 residence homesteads of certain military servicemembers who have
11 served in a hostile fire or imminent danger pay zone or a combat
12 zone."