

By: Carona

S.J.R. No. 33

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation the residence homestead of the
3 surviving spouse of a 100 percent or totally disabled veteran or the
4 principal place of residence of the surviving minor children of
5 such a disabled veteran in an amount equal to the amount of the
6 residence homestead exemption to which the disabled veteran was
7 entitled on the same property.

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

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

11 (j) The legislature by general law may provide that the
12 surviving spouse and surviving minor children of a 100 percent or
13 totally disabled veteran who received an exemption under Subsection
14 (i) of this section are entitled to an exemption for the same
15 property in an amount equal to the amount of the exemption received
16 by the disabled veteran if:

17 (1) the property was the residence homestead of the
18 surviving spouse or the principal residence of the surviving minor
19 children when the disabled veteran died; and

20 (2) remains the residence homestead of the surviving
21 spouse or the principal residence of the surviving minor children.

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

24 TEMPORARY PROVISION. (a) This temporary provision applies

1 to the constitutional amendment proposed by the 81st Legislature,
2 Regular Session, 2009, authorizing the legislature to exempt from
3 ad valorem taxation the residence homestead of the surviving spouse
4 of a 100 percent or totally disabled veteran or the principal place
5 of residence of the surviving minor children of such a disabled
6 veteran in an amount equal to the amount of the residence homestead
7 exemption to which the disabled veteran was entitled.

8 (b) Section 1-b(j), Article VIII, of this constitution
9 takes effect January 1, 2010, and applies only to a tax year
10 beginning on or after that date.

11 (c) This temporary provision expires January 1, 2011.

12 SECTION 3. This proposed constitutional amendment shall be
13 submitted to the voters at an election to be held November 3, 2009.
14 The ballot shall be printed to permit voting for or against the
15 proposition: "The constitutional amendment authorizing the
16 legislature to exempt from ad valorem taxation the residence
17 homestead of the surviving spouse of a 100 percent or totally
18 disabled veteran or the principal place of residence of the
19 surviving minor children of such a disabled veteran in an amount
20 equal to the amount of the residence homestead exemption to which
21 the disabled veteran was entitled on the same property."