

By: Shapleigh

S.J.R. No. 34

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 in an
4 amount equal to the amount of the residence homestead exemption to
5 which the disabled veteran was entitled on the same property.

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

15 (1) was the residence homestead of the surviving
16 spouse when the disabled veteran died; and

17 (2) remains the residence homestead of the surviving
18 spouse.

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

21 TEMPORARY PROVISION. (a) This temporary provision applies
22 to the constitutional amendment proposed by the 81st Legislature,
23 Regular Session, 2009, authorizing the legislature to exempt from
24 ad valorem taxation the residence homestead of the surviving spouse

1 of a 100 percent or totally disabled veteran in an amount equal to
2 the amount of the residence homestead exemption to which the
3 disabled veteran was entitled.

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

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

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