

BILL ANALYSIS

H.J.R. 48
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Recently, Texas voters approved an amendment to the Texas Constitution exempting the residence homestead of certain disabled veterans from property taxes. Observers express concern, however, that the surviving spouse of such a disabled veteran, upon the death of that veteran, loses the exemption. H.J.R. 48 proposes a constitutional amendment authorizing the legislature to exempt from property taxes the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran in an amount equal to the amount of the residence homestead exemption on the same property to which the disabled veteran was entitled.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 48 proposes an amendment to the Texas Constitution to authorize the legislature by general law to provide that the surviving spouse of a 100 percent or totally disabled veteran who received a residence homestead exemption from property taxes is entitled to a residence homestead exemption for the same property as the disabled veteran if the surviving spouse has not remarried since the death of the disabled veteran and the property was the residence homestead of the surviving spouse when the disabled veteran died and remains as such. The resolution sets out the required ballot language.

H.J.R. 48 adds a temporary provision, set to expire January 1, 2013, to make the resolution's provisions effective January 1, 2012, and applicable only to a tax year beginning on or after that date.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 8, 2011.