

BILL ANALYSIS

Senate Research Center

S.J.R. 14
By: Van de Putte et al.
Finance
8/4/2011
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.J.R. 14 proposes a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1-b, Article VIII, Texas Constitution, by adding Subsections (j) and (k), as follows:

(j) Authorizes the legislature by general law to provide that the surviving spouse of a 100 percent or totally disabled veteran who qualified for an exemption in accordance with Subsection (i) (relating to authorizing the legislature to exempt from ad valorem taxation all or part of the market value of the residence homestead of a disabled veteran who meets certain requirements) of this section from ad valorem taxation all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from ad valorem taxation of the same portion of the market value of the same property to which the disabled veteran's exemption applied if:

(1) the surviving spouse has not remarried since the death of the disabled veteran;
and

(2) the property was the residence homestead of the surviving spouse when the disabled veteran died, and remains the residence homestead of the surviving spouse.

(k) Authorizes the legislature by general law to provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (j) of this section subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from ad valorem taxation of the former homestead in accordance with Subsection (j) of this section in the last year in which the surviving spouse received an exemption in accordance with that subsection for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

SECTION 2. Adds the following temporary provision to the Texas Constitution:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 82nd Legislature, Regular Session, 2011, authorizing the legislature to provide for the exemption from ad valorem taxation all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.

(b) Makes application of Sections 1-b(j) and (k), Article VIII, of this constitution prospective to January 1, 2012.

(c) Provides that this temporary provision expires January 1, 2013.

SECTION 3. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 8, 2011. Sets forth the required language of the ballot.