

BILL ANALYSIS

S.J.R. 14
By: Van de Putte
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Current law does not adequately address the issue of the extent to which a residence homestead exemption claimed by a totally disabled veteran who qualified for such exemption from property taxes on the veteran's homestead on the basis of that disability may be claimed by the veteran's surviving spouse on the veteran's death. S.J.R. 14 proposes a constitutional amendment authorizing the legislature to provide for a property tax exemption 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

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

S.J.R. 14 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 qualified for a residence homestead exemption from property taxes of all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to a property tax exemption of the same portion of the market value of the same property to which the disabled veteran's exemption applied 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.

S.J.R. 14 authorizes the legislature by general law to provide that if a surviving spouse who qualifies for such an exemption subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to a property tax exemption of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption of the former homestead in the last year in which the surviving spouse received an exemption for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

S.J.R. 14 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. The resolution sets out the required ballot language.

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.