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H.J.R. No. 48

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation 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 to which the disabled veteran was entitled on the same property.

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

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

(j) The legislature by general law may provide that the surviving spouse of a 100 percent or totally disabled veteran who received an exemption in accordance with Subsection (i) of this section is entitled to an exemption for the same property in an amount equal to the amount of the exemption received by the disabled veteran if:

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

(2) the property:

(A) was the residence homestead of the surviving spouse when the disabled veteran died; and

(B) remains the residence homestead of the surviving spouse.

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

TEMPORARY PROVISION. (a) This temporary provision applies

1 to the constitutional amendment proposed by the 82nd Legislature,  
2 Regular Session, 2011, 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 in an amount equal to  
5 the amount of the residence homestead exemption to which the  
6 disabled veteran was entitled.

7 (b) Section 1-b(j), Article VIII, of this constitution  
8 takes effect January 1, 2012, and applies only to a tax year  
9 beginning on or after that date.

10 (c) This temporary provision expires January 1, 2013.

11 SECTION 3. This proposed constitutional amendment shall be  
12 submitted to the voters at an election to be held November 8, 2011.  
13 The ballot shall be printed to permit voting for or against the  
14 proposition: "The constitutional amendment authorizing the  
15 legislature to exempt from ad valorem taxation the residence  
16 homestead of the surviving spouse of a 100 percent or totally  
17 disabled veteran in an amount equal to the amount of the residence  
18 homestead exemption to which the disabled veteran was entitled on  
19 the same property."