

By: McClendon

H.J.R. No. 52

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 in accordance with Subsection (i) of this
12 section is entitled to an exemption for the same property in an
13 amount equal to the amount of the exemption received by the disabled
14 veteran if:

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

17 (2) the property:

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

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

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

24 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."