

By: Lozano

H.J.R. No. 76

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing an exemption from
2 ad valorem taxation of the residence homestead of the surviving
3 spouse of a totally disabled veteran or the principal residence of
4 the surviving minor children of such a disabled veteran.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsections (j) and (k) to read as follows:

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

14 (1) was the residence homestead of the surviving
15 spouse when the disabled veteran died; and

16 (2) remains the residence homestead of the surviving
17 spouse.

18 (k) The legislature by general law may provide that if a 100
19 percent or totally disabled veteran who received an exemption under
20 Subsection (i) of this section dies, the owner of the property is
21 entitled to an exemption for the property in an amount equal to the
22 amount of the exemption received by the disabled veteran if the
23 property:

24 (1) was the principal residence of the disabled

1 veteran's surviving minor children when the disabled veteran died;
2 and
3 (2) remains the principal residence of the surviving
4 minor children.

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

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 82nd Legislature,
9 Regular Session, 2011, authorizing the legislature to provide for
10 the exemption from ad valorem taxation of the residence homestead
11 of the surviving spouse of a 100 percent or totally disabled veteran
12 or the principal residence of the surviving minor children of such a
13 disabled veteran in an amount equal to the amount of the residence
14 homestead exemption to which the disabled veteran was entitled on
15 the same property.

16 (b) Sections 1-b(j) and (k), Article VIII, of this
17 constitution take effect January 1, 2012, and apply only to a tax
18 year beginning on or after that date.

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

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 8, 2011.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment authorizing the
24 legislature to provide for the exemption from ad valorem taxation
25 of the residence homestead of the surviving spouse of a 100 percent
26 or totally disabled veteran or the principal residence of the
27 surviving minor children of such a disabled veteran in an amount

H.J.R. No. 76

1 equal to the amount of the residence homestead exemption to which
2 the disabled veteran was entitled on the same property."