

By: Schwertner

H.J.R. No. 101

A JOINT RESOLUTION

1 proposing a constitutional amendment to allow the surviving spouse
2 of a disabled person to receive a limitation on school district ad
3 valorem taxes on the person's residence homestead if the spouse is
4 55 years of age or older at the time of the person's death.

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

6 SECTION 1. Section 1-b(d), Article VIII, Texas
7 Constitution, is amended to read as follows:

8 (d) Except as otherwise provided by this subsection, if a
9 person receives a residence homestead exemption prescribed by
10 Subsection (c) of this section for homesteads of persons who are
11 sixty-five (65) years of age or older or who are disabled, the total
12 amount of ad valorem taxes imposed on that homestead for general
13 elementary and secondary public school purposes may not be
14 increased while it remains the residence homestead of that person
15 or that person's spouse who receives the exemption. If a person who
16 is sixty-five (65) years of age or older or who is disabled dies in a
17 year in which the person received the exemption, the total amount of
18 ad valorem taxes imposed on the homestead for general elementary
19 and secondary public school purposes may not be increased while it
20 remains the residence homestead of that person's surviving spouse
21 if the spouse is fifty-five (55) years of age or older at the time of
22 the person's death, subject to any exceptions provided by general
23 law. The legislature, by general law, may provide for the transfer
24 of all or a proportionate amount of a limitation provided by this

1 subsection for a person who qualifies for the limitation and
2 establishes a different residence homestead. However, taxes
3 otherwise limited by this subsection may be increased to the extent
4 the value of the homestead is increased by improvements other than
5 repairs or improvements made to comply with governmental
6 requirements and except as may be consistent with the transfer of a
7 limitation under this subsection. For a residence homestead
8 subject to the limitation provided by this subsection in the 1996
9 tax year or an earlier tax year, the legislature shall provide for a
10 reduction in the amount of the limitation for the 1997 tax year and
11 subsequent tax years in an amount equal to \$10,000 multiplied by the
12 1997 tax rate for general elementary and secondary public school
13 purposes applicable to the residence homestead.

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

16 TEMPORARY PROVISION. (a) This temporary provision applies
17 to the constitutional amendment proposed by the 82nd Legislature,
18 Regular Session, 2011, to allow the surviving spouse of a disabled
19 person to receive a limitation on school district ad valorem taxes
20 on the person's residence homestead if the spouse is 55 years of age
21 or older at the time of the person's death.

22 (b) The amendment to Section 1-b(d), Article VIII, of this
23 constitution takes effect January 1, 2012, and applies only to a tax
24 year beginning on or after that date.

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

26 SECTION 3. This proposed constitutional amendment shall be
27 submitted to the voters at an election to be held November 8, 2011.

1 The ballot shall be printed to permit voting for or against the
2 proposition: "The constitutional amendment to allow the surviving
3 spouse of a disabled person to receive a limitation on school
4 district ad valorem taxes on the person's residence homestead if
5 the spouse is 55 years of age or older at the time of the person's
6 death."