

By: Bonnen

H.J.R. No. 117

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the eligibility of
2 property to continue to receive a residence homestead exemption
3 from ad valorem taxation for not more than three years after the
4 property ceases to be the owner's principal residence if the
5 property is being offered for sale.

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 for the owner
10 of a qualified residential structure and the land and improvements
11 used in the residential occupancy of the structure for which the
12 owner receives an exemption under this section to continue to
13 receive the exemption for not more than three years after the owner
14 ceases to occupy the structure as the owner's residence homestead
15 regardless of whether the owner establishes a different principal
16 residence for which the owner receives an exemption under this
17 section if the structure for which the owner received the exemption
18 is not occupied by or leased to any person, is being actively
19 offered for sale, and is not used for any business or commercial
20 purpose. If the property is subject to a limitation provided by law
21 under Subsection (d) or (h) of this section when the owner ceases to
22 occupy the structure as the owner's residence homestead, the
23 legislature may provide that the limitation continues in effect so
24 long as the residence homestead exemption continues in effect under

1 this subsection regardless of whether the owner establishes a
2 different principal residence for which the owner receives an
3 exemption under this section and regardless of whether all or a
4 proportionate amount of the limitation is transferred to that
5 residence.

6 SECTION 2. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 8, 2011.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment relating to the
10 eligibility of property to continue to receive a residence
11 homestead exemption from ad valorem taxation for not more than
12 three years after the property ceases to be the owner's principal
13 residence if the property is being offered for sale."