

By: Van de Putte, et al.

S.J.R. No. 14

(Anderson of McLennan, Pickett, McClendon, Farias,
Lozano)

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment authorizing the legislature
3 to provide for an exemption from ad valorem taxation of all or part
4 of the market value of the residence homestead of the surviving
5 spouse of a 100 percent or totally disabled veteran.

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 Subsections (j) and (k) 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 qualified for an exemption in accordance with Subsection (i) of
12 this section from ad valorem taxation of all or part of the market
13 value of the disabled veteran's residence homestead when the
14 disabled veteran died is entitled to an exemption from ad valorem
15 taxation of the same portion of the market value of the same
16 property to which the disabled veteran's exemption applied if:

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

19 (2) the property:

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

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

24 (k) The legislature by general law may provide that if a

1 surviving spouse who qualifies for an exemption in accordance with
2 Subsection (j) of this section subsequently qualifies a different
3 property as the surviving spouse's residence homestead, the
4 surviving spouse is entitled to an exemption from ad valorem
5 taxation of the subsequently qualified homestead in an amount equal
6 to the dollar amount of the exemption from ad valorem taxation of
7 the former homestead in accordance with Subsection (j) of this
8 section in the last year in which the surviving spouse received an
9 exemption in accordance with that subsection for that homestead if
10 the surviving spouse has not remarried since the death of the
11 disabled veteran.

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

14 TEMPORARY PROVISION. (a) This temporary provision applies
15 to the constitutional amendment proposed by the 82nd Legislature,
16 Regular Session, 2011, authorizing the legislature to provide for
17 an exemption from ad valorem taxation of all or part of the market
18 value of the residence homestead of the surviving spouse of a 100
19 percent or totally disabled veteran.

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

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

24 SECTION 3. This proposed constitutional amendment shall be
25 submitted to the voters at an election to be held November 8, 2011.
26 The ballot shall be printed to permit voting for or against the
27 proposition: "The constitutional amendment authorizing the

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1 legislature to provide for an exemption from ad valorem taxation of
2 all or part of the market value of the residence homestead of the
3 surviving spouse of a 100 percent or totally disabled veteran."