

1-1 By: Van de Putte, et al. S.J.R. No. 14
1-2 (In the Senate - Filed January 14, 2011; February 2, 2011,
1-3 read first time and referred to Committee on Finance; May 9, 2011,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 10, Nays 0; May 9, 2011, sent to printer.)

1-6 COMMITTEE SUBSTITUTE FOR S.J.R. No. 14 By: Lucio

1-7 SENATE JOINT RESOLUTION

1-8 proposing a constitutional amendment authorizing the legislature
1-9 to provide for an exemption from ad valorem taxation of all or part
1-10 of the market value of the residence homestead of the surviving
1-11 spouse of a 100 percent or totally disabled veteran.

1-12 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
1-14 is amended by adding Subsections (j) and (k) to read as follows:

1-15 (j) The legislature by general law may provide that the
1-16 surviving spouse of a 100 percent or totally disabled veteran who
1-17 qualified for an exemption in accordance with Subsection (i) of
1-18 this section from ad valorem taxation of all or part of the market
1-19 value of the disabled veteran's residence homestead when the
1-20 disabled veteran died is entitled to an exemption from ad valorem
1-21 taxation of the same portion of the market value of the same
1-22 property to which the disabled veteran's exemption applied if:

1-23 (1) the surviving spouse has not remarried since the
1-24 death of the disabled veteran; and

1-25 (2) the property:

1-26 (A) was the residence homestead of the surviving
1-27 spouse when the disabled veteran died; and

1-28 (B) remains the residence homestead of the
1-29 surviving spouse.

1-30 (k) The legislature by general law may provide that if a
1-31 surviving spouse who qualifies for an exemption in accordance with
1-32 Subsection (j) of this section subsequently qualifies a different
1-33 property as the surviving spouse's residence homestead, the
1-34 surviving spouse is entitled to an exemption from ad valorem
1-35 taxation of the subsequently qualified homestead in an amount equal
1-36 to the dollar amount of the exemption from ad valorem taxation of
1-37 the former homestead in accordance with Subsection (j) of this
1-38 section in the last year in which the surviving spouse received an
1-39 exemption in accordance with that subsection for that homestead if
1-40 the surviving spouse has not remarried since the death of the
1-41 disabled veteran.

1-42 SECTION 2. The following temporary provision is added to
1-43 the Texas Constitution:

1-44 TEMPORARY PROVISION. (a) This temporary provision applies
1-45 to the constitutional amendment proposed by the 82nd Legislature,
1-46 Regular Session, 2011, authorizing the legislature to provide for
1-47 an exemption from ad valorem taxation of all or part of the market
1-48 value of the residence homestead of the surviving spouse of a 100
1-49 percent or totally disabled veteran.

1-50 (b) Sections 1-b(j) and (k), Article VIII, of this
1-51 constitution take effect January 1, 2012, and apply only to a tax
1-52 year beginning on or after that date.

1-53 (c) This temporary provision expires January 1, 2013.

1-54 SECTION 3. This proposed constitutional amendment shall be
1-55 submitted to the voters at an election to be held November 8, 2011.
1-56 The ballot shall be printed to permit voting for or against the
1-57 proposition: "The constitutional amendment authorizing the
1-58 legislature to provide for an exemption from ad valorem taxation of
1-59 all or part of the market value of the residence homestead of the
1-60 surviving spouse of a 100 percent or totally disabled veteran."

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