

By: Patrick

S.J.R. No. 21

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for an exemption from ad valorem taxation of the  
3 residence homestead of the surviving spouse of a 100 percent or  
4 totally disabled veteran in an amount equal to the amount of the  
5 residence homestead exemption to which the disabled veteran was  
6 entitled.

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

8 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
9 is amended by adding Subsection (j) to read as follows:

10 (j) The legislature by general law may provide that the  
11 surviving spouse of a 100 percent or totally disabled veteran who  
12 qualified for an exemption in accordance with Subsection (i) of  
13 this section when the disabled veteran died is entitled to an  
14 exemption for the residence homestead of the surviving spouse in an  
15 amount equal to the amount of the exemption received by the disabled  
16 veteran on the residence homestead of the disabled veteran if the  
17 surviving spouse has not remarried since the death of the disabled  
18 veteran.

19 SECTION 2. The following temporary provision is added to  
20 the Texas Constitution:

21 TEMPORARY PROVISION. (a) This temporary provision applies  
22 to the constitutional amendment proposed by the 82nd Legislature,  
23 Regular Session, 2011, authorizing the legislature to provide for  
24 an exemption from ad valorem taxation of the residence homestead of

1 the surviving spouse of a 100 percent or totally disabled veteran in  
2 an amount equal to the amount of the residence homestead exemption  
3 to which the disabled veteran was entitled.

4 (b) Section 1-b(j), Article VIII, of this constitution  
5 takes effect January 1, 2012, and applies only to a tax year  
6 beginning on or after that date.

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

8 SECTION 3. This proposed constitutional amendment shall be  
9 submitted to the voters at an election to be held November 8, 2011.  
10 The ballot shall be printed to permit voting for or against the  
11 proposition: "The constitutional amendment authorizing the  
12 legislature to provide for an exemption from ad valorem taxation of  
13 the residence homestead of the surviving spouse of a 100 percent or  
14 totally disabled veteran in an amount equal to the amount of the  
15 residence homestead exemption to which the disabled veteran was  
16 entitled."