

By: Rodriguez

S.J.R. No. 32

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to increase the amount of the exemption from ad valorem taxation of
3 property owned by the surviving spouse or surviving minor children
4 of a member of the armed forces of the United States who dies while
5 on active duty.

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

7 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
8 is amended to read as follows:

9 (b) The Legislature may, by general law, exempt property
10 owned by a disabled veteran or by the surviving spouse and surviving
11 minor children of a disabled veteran. A disabled veteran is a
12 veteran of the armed services of the United States who is classified
13 as disabled by the Veterans' Administration or by a successor to
14 that agency or by the military service in which the veteran served.
15 A veteran who is certified as having a disability of less than 10
16 percent is not entitled to an exemption. A veteran having a
17 disability rating of not less than 10 percent but less than 30
18 percent may be granted an exemption from taxation for property
19 valued at up to \$5,000. A veteran having a disability rating of not
20 less than 30 percent but less than 50 percent may be granted an
21 exemption from taxation for property valued at up to \$7,500. A
22 veteran having a disability rating of not less than 50 percent but
23 less than 70 percent may be granted an exemption from taxation for
24 property valued at up to \$10,000. A veteran who has a disability

1 rating of 70 percent or more, or a veteran who has a disability
2 rating of not less than 10 percent and has attained the age of 65, or
3 a disabled veteran whose disability consists of the loss or loss of
4 use of one or more limbs, total blindness in one or both eyes, or
5 paraplegia, may be granted an exemption from taxation for property
6 valued at up to \$12,000. The spouse and children of any member of
7 the United States Armed Forces who dies while on active duty may be
8 granted an exemption from taxation for property valued at up to the
9 total assessed value of the property [~~\$5,000~~]. A deceased disabled
10 veteran's surviving spouse and children may be granted an exemption
11 which in the aggregate is equal to the exemption to which the
12 veteran was entitled when the veteran died.

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

15 TEMPORARY PROVISION. (a) This temporary provision applies
16 to the constitutional amendment proposed by the 82nd Legislature,
17 Regular Session, 2011, authorizing the legislature to increase the
18 amount of the exemption from ad valorem taxation of property owned
19 by the surviving spouse or surviving minor children of a member of
20 the armed forces of the United States who dies while on active duty.

21 (b) The amendment to Section 2(b), Article VIII, of this
22 constitution takes effect January 1, 2012, and applies only to a tax
23 year beginning on or after that date.

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

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

1 proposition: "The constitutional amendment authorizing the
2 legislature to increase the amount of the exemption from ad valorem
3 taxation of property owned by the surviving spouse or surviving
4 minor children of a member of the armed forces of the United States
5 who dies while on active duty."