

Amend HJR 24 (house committee printing) as follows:

(1) On page 1, between lines 7 and 8, add the following:

ARTICLE 1. EXEMPTIONS FOR CERTAIN PARTIALLY DISABLED VETERANS

(2) On page 1, line 8, strike "SECTION 1." and substitute "SECTION 1.01."

(3) On page 2, line 17, strike "SECTION 2. This proposed constitutional amendment shall be" and substitute "SECTION 1.02. The constitutional amendment proposed in this article shall be".

(4) On page 2, after line 25, add the following:

ARTICLE 2. EXEMPTIONS FOR CERTAIN SPOUSES OF DISABLED VETERANS

SECTION 2.01. Section 1-b(d), Article VIII, Texas Constitution, is amended to read as follows:

(d) Except as otherwise provided by this subsection, if a person receives a residence homestead exemption prescribed by Subsection (c) of this section for homesteads of persons who are sixty-five (65) years of age or older or who are disabled, the total amount of ad valorem taxes imposed on that homestead for general elementary and secondary public school purposes may not be increased while it remains the residence homestead of that person or that person's spouse who receives the exemption. If a person who is sixty-five (65) years of age or older or who is disabled dies in a year in which the person received the exemption, the total amount of ad valorem taxes imposed on the homestead for general elementary and secondary public school purposes may not be increased while it remains the residence homestead of that person's surviving spouse if the spouse is fifty-five (55) years of age or older at the time of the person's death, subject to any exceptions provided by general law. The legislature, by general law, may provide for the transfer of all or a proportionate amount of a limitation provided by this subsection for a person who qualifies for the limitation and establishes a different residence homestead. However, taxes otherwise limited by this subsection may be increased to the extent the value of the homestead is increased by improvements other than repairs or improvements made to comply with governmental requirements and except as may be consistent with the transfer of a limitation under this subsection. For a residence homestead subject to the limitation provided by this subsection in the 1996

tax year or an earlier tax year, the legislature shall provide for a reduction in the amount of the limitation for the 1997 tax year and subsequent tax years in an amount equal to \$10,000 multiplied by the 1997 tax rate for general elementary and secondary public school purposes applicable to the residence homestead.

SECTION 2.02. The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 83rd Legislature, Regular Session, 2013, to allow the surviving spouse of a person who is disabled to receive a limitation on school district ad valorem taxes on the person's residence homestead if the spouse is 55 years of age or older at the time of the person's death.

(b) The amendment to Section 1-b(d), Article VIII, of this constitution takes effect January 1, 2014, and applies only to a tax year beginning on or after that date.

(c) This temporary provision expires January 1, 2015.

SECTION 2.03. The constitutional amendment proposed in this article shall be submitted to the voters at an election to be held November 5, 2013. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to allow the surviving spouse of a person who is disabled to receive a limitation on school district ad valorem taxes on the person's residence homestead if the spouse is 55 years of age or older at the time of the person's death."