

## **BILL ANALYSIS**

H.J.R. 21  
By: Pickett  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Recent legislation entitled the surviving spouse of a 100 percent or totally disabled veteran who qualified for a property tax exemption for all of the appraised market value of the disabled veteran's residence homestead on the basis of the veteran's service-connected disability to an equivalent property tax exemption for the same property. Interested parties express concern that the exemption unintentionally benefits only surviving spouses who lost their qualifying spouses following the enactment of this legislation, while those surviving spouses who lost their qualifying spouses before that enactment received no benefit. H.J.R. 21 seeks to remedy this situation.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 21 proposes an amendment to the Texas Constitution to authorize the legislature by general law to entitle the surviving spouse of a 100 percent or totally disabled veteran who would have qualified for a property tax exemption for all or part of such veteran's residence homestead on the basis of a certified service-connected disability if the exemption had been in effect on the date the disabled veteran died to a property tax exemption for the same portion of the market value of the same property to which the disabled veteran's exemption would have applied if the exemption had been authorized on the date the disabled veteran died. The resolution adds a temporary provision, set to expire January 1, 2015, to make this proposed amendment effective January 1, 2014, and applicable only to property taxes imposed for a tax year beginning on or after that date.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2013.