BILL ANALYSIS

BACKGROUND AND PURPOSE

The Texas Constitution allows the legislature to entitle a disabled veteran to a property tax exemption on the veteran's residence homestead and sets the maximum dollar amount of such an exemption based on the veteran's service-connected disability rating. Interested parties have expressed concern that the legislature is not allowed to entitle a disabled veteran to an exemption of the percentage of the appraised value of the disabled veteran's residence homestead that is equal to the percentage of disability of the disabled veteran. H.J.R 24 seeks to allow the legislature to provide this type of property tax exemption under certain conditions.

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. 24 proposes an amendment to the Texas Constitution to authorize the legislature to provide by general law that a partially disabled veteran is entitled to an exemption from property taxation of a percentage of the market value of the disabled veteran's residence homestead that is equal to the percentage of disability of the disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization at no cost to the disabled veteran. The resolution authorizes the legislature to provide by general law additional eligibility requirements for the exemption. The resolution provides that a limitation or restriction on a disabled veteran's entitlement to an occupation tax exemption for part of the value of the disabled veteran's property including a limitation or restriction on the amount of such an occupation tax exemption does not apply to the property tax exemption.

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.

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