

BILL ANALYSIS

H.J.R. 72
By: King, Phil
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Current law provides certain property tax exemptions to homeowners who are 65 years of age or older or who are disabled and to the surviving spouses of those homeowners. However, not all property tax exemptions apply to both types of homeowners. Interested parties note the inconsistency of a surviving spouse of a disabled homeowner who is entitled to exemptions from municipal and county property taxes but not from school district property taxes. H.J.R. 72 seeks to address this concern by providing for an exemption from school district property taxes on the homestead of the surviving spouse of a disabled individual.

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. 72 proposes an amendment to the Texas Constitution to prohibit an increase in the total amount of school district property taxes imposed on the residence homestead of the surviving spouse of a disabled person who dies in a year in which the person received the exemption if the spouse is 55 years of age or older at the time of the person's death. The resolution adds a temporary provision, set to expire January 1, 2015, to make this proposed amendment effective January 1, 2014.

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.