

By: Pickett

H.J.R. No. 21

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for an exemption from ad valorem taxation of all or part
3 of the market value of the residence homestead of the surviving
4 spouse of a 100 percent or totally disabled veteran who died before
5 the law authorizing a residence homestead exemption for such a
6 veteran took effect.

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

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

10 (j) The legislature by general law may provide that the
11 surviving spouse of a 100 percent or totally disabled veteran who
12 qualified for an exemption in accordance with Subsection (i) of
13 this section from ad valorem taxation of all or part of the market
14 value of the disabled veteran's residence homestead when the
15 disabled veteran died, or of a 100 percent or totally disabled
16 veteran who would have qualified for an exemption from ad valorem
17 taxation of all or part of the market value of the disabled
18 veteran's residence homestead if that subsection had been in effect
19 on the date the disabled veteran died, is entitled to an exemption
20 from ad valorem taxation of the same portion of the market value of
21 the same property to which the disabled veteran's exemption
22 applied, or to which the disabled veteran's exemption would have
23 applied if the exemption had been authorized on the date the
24 disabled veteran died, if:

1 (1) the surviving spouse has not remarried since the
2 death of the disabled veteran; and

3 (2) the property:

4 (A) was the residence homestead of the surviving
5 spouse when the disabled veteran died; and

6 (B) remains the residence homestead of the
7 surviving spouse.

8 SECTION 2. The following temporary provision is added to
9 the Texas Constitution:

10 TEMPORARY PROVISION. (a) This temporary provision applies
11 to the constitutional amendment proposed by the 83rd Legislature,
12 Regular Session, 2013, authorizing the legislature to exempt from
13 ad valorem taxation all or part of the market value of the residence
14 homestead of certain surviving spouses of 100 percent or totally
15 disabled veterans.

16 (b) The amendment to Section 1-b(j), Article VIII, of this
17 constitution takes effect January 1, 2014, and applies only to ad
18 valorem taxes imposed for a tax year beginning on or after that
19 date.

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

21 SECTION 3. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 5, 2013.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment authorizing the
25 legislature to provide for an exemption from ad valorem taxation of
26 all or part of the market value of the residence homestead of the
27 surviving spouse of a 100 percent or totally disabled veteran who

1 died before the law authorizing a residence homestead exemption for
2 such a veteran took effect."