

By: Isaac

H.J.R. No. 50

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 member of the armed services of the United States who
5 dies while on active duty.

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

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsections (l) and (m) to read as follows:

9 (1) The legislature by general law may provide that the
10 surviving spouse of an individual who dies while on active duty as a
11 member of the armed services of the United States is entitled to an
12 exemption from ad valorem taxation of all or part of the market
13 value of the surviving spouse's residence homestead if:

14 (1) the surviving spouse has not remarried since the
15 death of the member of the armed services; and

16 (2) the property was the residence homestead of the
17 member of the armed services when the member died.

18 (m) The legislature by general law may provide that if a
19 surviving spouse who qualifies for an exemption in accordance with
20 Subsection (1) of this section subsequently qualifies a different
21 property as the surviving spouse's residence homestead, the
22 surviving spouse is entitled to an exemption from ad valorem
23 taxation of the subsequently qualified homestead in an amount equal
24 to the dollar amount of the exemption from ad valorem taxation of

1 the former homestead in accordance with Subsection (1) of this
2 section in the last year in which the surviving spouse received an
3 exemption in accordance with that subsection for that homestead if
4 the surviving spouse has not remarried since the death of the member
5 of the armed services.

6 SECTION 2. The following temporary provision is added to
7 the Texas Constitution:

8 TEMPORARY PROVISION. (a) This temporary provision applies
9 to the constitutional amendment proposed by the 83rd Legislature,
10 Regular Session, 2013, authorizing the legislature to provide for
11 an exemption from ad valorem taxation of all or part of the market
12 value of the residence homestead of the surviving spouse of a member
13 of the armed services of the United States who dies while on active
14 duty.

15 (b) Sections 1-b(1) and (m), Article VIII, of this
16 constitution take effect January 1, 2014, and apply only to a tax
17 year beginning on or after that date.

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

19 SECTION 3. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 5, 2013.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment authorizing the
23 legislature to provide for an exemption from ad valorem taxation of
24 all or part of the market value of the residence homestead of the
25 surviving spouse of a member of the armed services of the United
26 States who dies while on active duty."