

By: King of Parker

H.J.R. No. 72

A JOINT RESOLUTION

1 proposing a constitutional amendment to allow the surviving spouse  
2 of a person who is disabled to receive a limitation on school  
3 district ad valorem taxes on the person's residence homestead if  
4 the spouse is 55 years of age or older at the time of the person's  
5 death.

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

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

9 (d) Except as otherwise provided by this subsection, if a  
10 person receives a residence homestead exemption prescribed by  
11 Subsection (c) of this section for homesteads of persons who are  
12 sixty-five (65) years of age or older or who are disabled, the total  
13 amount of ad valorem taxes imposed on that homestead for general  
14 elementary and secondary public school purposes may not be  
15 increased while it remains the residence homestead of that person  
16 or that person's spouse who receives the exemption. If a person who  
17 is sixty-five (65) years of age or older or who is disabled dies in a  
18 year in which the person received the exemption, the total amount of  
19 ad valorem taxes imposed on the homestead for general elementary  
20 and secondary public school purposes may not be increased while it  
21 remains the residence homestead of that person's surviving spouse  
22 if the spouse is fifty-five (55) years of age or older at the time of  
23 the person's death, subject to any exceptions provided by general  
24 law. The legislature, by general law, may provide for the transfer

1 of all or a proportionate amount of a limitation provided by this  
2 subsection for a person who qualifies for the limitation and  
3 establishes a different residence homestead. However, taxes  
4 otherwise limited by this subsection may be increased to the extent  
5 the value of the homestead is increased by improvements other than  
6 repairs or improvements made to comply with governmental  
7 requirements and except as may be consistent with the transfer of a  
8 limitation under this subsection. For a residence homestead  
9 subject to the limitation provided by this subsection in the 1996  
10 tax year or an earlier tax year, the legislature shall provide for a  
11 reduction in the amount of the limitation for the 1997 tax year and  
12 subsequent tax years in an amount equal to \$10,000 multiplied by the  
13 1997 tax rate for general elementary and secondary public school  
14 purposes applicable to the residence homestead.

15 SECTION 2. The following temporary provision is added to  
16 the Texas Constitution:

17 TEMPORARY PROVISION. (a) This temporary provision applies  
18 to the constitutional amendment proposed by the 83rd Legislature,  
19 Regular Session, 2013, to allow the surviving spouse of a person who  
20 is disabled to receive a limitation on school district ad valorem  
21 taxes on the person's residence homestead if the spouse is 55 years  
22 of age or older at the time of the person's death.

23 (b) The amendment to Section 1-b(d), Article VIII, of this  
24 constitution takes effect January 1, 2014, and applies only to a tax  
25 year beginning on or after that date.

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

27 SECTION 3. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 5, 2013.  
2 The ballot shall be printed to permit voting for or against the  
3 proposition: "The constitutional amendment to allow the surviving  
4 spouse of a person who is disabled to receive a limitation on school  
5 district ad valorem taxes on the person's residence homestead if  
6 the spouse is 55 years of age or older at the time of the person's  
7 death."