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S.J.R. No. 16

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment authorizing the legislature
3 to provide for an exemption from ad valorem taxation of all or part
4 of the market value of the residence homestead of the surviving
5 spouse of a member of the armed services of the United States who is
6 killed in action.

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

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

10 (l) The legislature by general law may provide that the
11 surviving spouse of a member of the armed services of the United
12 States who is killed in action is entitled to an exemption from ad
13 valorem taxation of all or part of the market value of the surviving
14 spouse's residence homestead if the surviving spouse has not
15 remarried since the death of the member of the armed services.

16 (m) The legislature by general law may provide that a
17 surviving spouse who qualifies for and receives an exemption in
18 accordance with Subsection (l) of this section and who subsequently
19 qualifies a different property as the surviving spouse's residence
20 homestead is entitled to an exemption from ad valorem taxation of
21 the subsequently qualified homestead in an amount equal to the
22 dollar amount of the exemption from ad valorem taxation of the first
23 homestead for which the exemption was received in accordance with
24 Subsection (l) of this section in the last year in which the

1 surviving spouse received the exemption in accordance with that
2 subsection for that homestead if the surviving spouse has not
3 remarried since the death of the member of the armed services.

4 SECTION 2. The following temporary provision is added to
5 the Texas Constitution:

6 TEMPORARY PROVISION. (a) This temporary provision applies
7 to the constitutional amendment proposed by the 83rd Legislature,
8 Regular Session, 2013, authorizing the legislature to provide for
9 an exemption from ad valorem taxation of all or part of the market
10 value of the residence homestead of the surviving spouse of a member
11 of the armed services of the United States who is killed in action.

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

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

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