

By: Van de Putte

S.J.R. No. 30

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 under certain limitations to specify the amount of the exemption
3 from ad valorem taxation to which certain disabled veterans and the
4 surviving spouses and children of certain veterans are entitled.

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

6 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
7 is amended to read as follows:

8 (b) The legislature by general law [~~Legislature~~] may~~[, by~~
9 ~~general law,~~] exempt property owned by a disabled veteran or by the
10 surviving spouse and surviving minor children of a disabled
11 veteran. A disabled veteran is a veteran of the armed services of
12 the United States who is classified as disabled by the United States
13 Department of Veterans Affairs [~~Veterans' Administration~~] or by a
14 successor to that agency or by the military service in which the
15 veteran served. The legislature shall base the amount of an
16 exemption for the property of a disabled veteran on the disability
17 rating of the veteran. The legislature shall establish groupings of
18 disability ratings and shall provide an exemption amount for each
19 grouping. A veteran who is certified as having a disability of less
20 than 10 percent is not entitled to an exemption. [~~A veteran having a~~
21 ~~disability rating of not less than 10 percent but less than 30~~
22 ~~percent may be granted an exemption from taxation for property~~
23 ~~valued at up to \$5,000. A veteran having a disability rating of not~~
24 ~~less than 30 percent but less than 50 percent may be granted an~~

1 ~~exemption from taxation for property valued at up to \$7,500. A~~
2 ~~veteran having a disability rating of not less than 50 percent but~~
3 ~~less than 70 percent may be granted an exemption from taxation for~~
4 ~~property valued at up to \$10,000.] A veteran [~~who has a disability~~
5 ~~rating of 70 percent or more, or a veteran]~~ who has a disability
6 rating of not less than 10 percent and has attained the age of 65, or
7 a disabled veteran whose disability consists of the loss or loss of
8 use of one or more limbs, total blindness in one or both eyes, or
9 paraplegia, may be granted an exemption from taxation for property
10 in the same amount as provided by the legislature [~~valued at up to~~
11 ~~\$12,000]~~. The spouse and children of any member of the United
12 States Armed Forces who dies while on active duty may be granted an
13 exemption from taxation for property in an amount provided by the
14 legislature [~~valued at up to \$5,000]~~. A deceased disabled
15 veteran's surviving spouse and children may be granted an exemption
16 which in the aggregate is equal to the exemption to which the
17 veteran was entitled when the veteran died.~~

18 SECTION 2. Section 2(d), Article VIII, Texas Constitution,
19 is repealed.

20 SECTION 3. The following temporary provision is added to
21 the Texas Constitution:

22 TEMPORARY PROVISION. (a) This temporary provision applies
23 to the constitutional amendment proposed by the 83rd Legislature,
24 Regular Session, 2013, authorizing the legislature under certain
25 limitations to specify the amount of the exemption from ad valorem
26 taxation to which certain disabled veterans and the surviving
27 spouses and children of certain veterans are entitled.

1 (b) The amendment to Section 2(b), Article VIII, of this
2 constitution and the repeal of Section 2(d), Article VIII, of this
3 constitution take effect beginning with the tax year that begins
4 January 1, 2014.

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

6 SECTION 4. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 5, 2013.
8 The ballot shall be printed to provide for voting for or against the
9 proposition: "The constitutional amendment authorizing the
10 legislature under certain limitations to specify the amount of the
11 exemption from ad valorem taxation to which certain disabled
12 veterans and the surviving spouses and children of certain veterans
13 are entitled."