

By: Lucio III

H.J.R. No. 42

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a local option
2 exemption from ad valorem taxation by a county of a portion of the
3 value of the residence homestead of a veteran of the United States
4 armed services who has been honorably discharged.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsection (p) to read as follows:

8 (p) The commissioners court of a county by official action
9 may provide that a veteran of the United States armed services who
10 has been honorably discharged is entitled to an exemption from ad
11 valorem taxation by the county of \$10,000, or a greater amount as
12 provided by this subsection, of the assessed value of the veteran's
13 residence homestead. In a tax year, the commissioners court may
14 increase the amount of the exemption provided by this subsection
15 from the amount of the exemption in the county for the preceding tax
16 year by an amount equal to \$5,000, provided that the total amount of
17 the exemption may not exceed \$75,000. Once the amount of the
18 exemption is increased, the commissioners court may not reduce the
19 amount of the exemption in future years. If a veteran who is
20 eligible to receive an exemption under this subsection is also
21 eligible to receive an exemption from taxation by a county
22 authorized by Subsection (b) of this section, the veteran may not
23 receive both exemptions but is entitled to receive the exemption in
24 the greater amount.

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

3 TEMPORARY PROVISION. (a) This temporary provision applies
4 to the constitutional amendment proposed by the 84th Legislature,
5 Regular Session, 2015, authorizing a local option exemption from ad
6 valorem taxation by a county of a portion of the value of the
7 residence homestead of a veteran of the United States armed
8 services who has been honorably discharged.

9 (b) The amendment to Section 1-b, Article VIII, of this
10 constitution takes effect beginning with the tax year that begins
11 January 1, 2016.

12 (c) This temporary provision expires January 1, 2017.

13 SECTION 3. This proposed constitutional amendment shall be
14 submitted to the voters at an election to be held November 3, 2015.
15 The ballot shall be printed to permit voting for or against the
16 proposition: "The constitutional amendment authorizing a local
17 option exemption from ad valorem taxation by a county of a portion
18 of the value of the residence homestead of a veteran of the United
19 States armed services who has been honorably discharged."