By: Sheets H.J.R. No. 67

A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to exempt all or part of the residence homesteads of certain
- 3 disabled veterans from ad valorem taxation.
- 4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 5 SECTION 1. Section 1-b(i), Article VIII, Texas
- 6 Constitution, is amended to read as follows:
- 7 (i) The legislature by general law may exempt from ad
- 8 valorem taxation all or part of the market value of the residence
- 9 homestead of a disabled veteran who is certified as having a
- 10 service-connected disability with a disability rating of at least
- $11 \quad 80 \quad [100]$ percent [or totally disabled] and may provide additional
- 12 eligibility requirements for the exemption. For purposes of this
- 13 subsection, "disabled veteran" means a disabled veteran as
- 14 described by Section 2(b) of this article.
- 15 SECTION 2. The following temporary provision is added to
- 16 the Texas Constitution:
- 17 <u>TEMPORARY PROVISION.</u> (a) This temporary provision applies to
- 18 the constitutional amendment proposed by the 84th Legislature,
- 19 Regular Session, 2015, authorizing the legislature to exempt all or
- 20 part of the residence homesteads of certain disabled veterans from
- 21 ad valorem taxation.
- (b) The amendment to Section 1-b(i), Article VIII, of this
- 23 constitution takes effect January 1, 2016, and applies only to ad
- 24 valorem taxes imposed for a tax year beginning on or after that

H.J.R. No. 67

- 1 <u>date.</u>
- 2 (c) This temporary provision expires January 1, 2017.
- 3 SECTION 3. This proposed constitutional amendment shall be
- 4 submitted to the voters at an election to be held November 3, 2015.
- 5 The ballot shall be printed to permit voting for or against the
- 6 proposition: "The constitutional amendment authorizing the
- 7 legislature to exempt all or part of the residence homesteads of
- 8 certain disabled veterans from ad valorem taxation."