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H.J.R. No. 75

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for an exemption from ad valorem taxation of all or part
3 of the market value of the residence homestead of the surviving
4 spouse of a 100 percent or totally disabled veteran who died before
5 the law authorizing a residence homestead exemption for such a
6 veteran took effect.

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 Subsection (j-1) and amending Subsection (k)
10 to read as follows:

11 (j-1) The legislature by general law may provide that the
12 surviving spouse of a disabled veteran who would have qualified for
13 an exemption from ad valorem taxation of all or part of the market
14 value of the disabled veteran's residence homestead under
15 Subsection (i) of this section if that subsection had been in effect
16 on the date the disabled veteran died is entitled to an exemption
17 from ad valorem taxation of the same portion of the market value of
18 the same property to which the disabled veteran's exemption would
19 have applied if the surviving spouse otherwise meets the
20 requirements of Subsection (j) of this section.

21 (k) The legislature by general law may provide that if a
22 surviving spouse who qualifies for an exemption in accordance with
23 Subsection (j) or (j-1) of this section subsequently qualifies a
24 different property as the surviving spouse's residence homestead,

1 the surviving spouse is entitled to an exemption from ad valorem
2 taxation of the subsequently qualified homestead in an amount equal
3 to the dollar amount of the exemption from ad valorem taxation of
4 the former homestead in accordance with Subsection (j) or (j-1) of
5 this section in the last year in which the surviving spouse received
6 an exemption in accordance with the applicable ~~[that]~~ subsection
7 for that homestead if the surviving spouse has not remarried since
8 the death of the disabled veteran.

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

11 TEMPORARY PROVISION. (a) This temporary provision applies
12 to the constitutional amendment proposed by the 84th Legislature,
13 Regular Session, 2015, authorizing the legislature to exempt from
14 ad valorem taxation all or part of the market value of the residence
15 homestead of certain surviving spouses of 100 percent or totally
16 disabled veterans.

17 (b) The amendments to Section 1-b, Article VIII, of this
18 constitution take effect January 1, 2016, and apply only to ad
19 valorem taxes imposed for a tax year beginning on or after that
20 date.

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

22 SECTION 3. This proposed constitutional amendment shall be
23 submitted to the voters at an election to be held November 3, 2015.
24 The ballot shall be printed to permit voting for or against the
25 proposition: "The constitutional amendment authorizing the
26 legislature to provide for an exemption from ad valorem taxation of
27 all or part of the market value of the residence homestead of the

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1 surviving spouse of a 100 percent or totally disabled veteran who
2 died before the law authorizing a residence homestead exemption for
3 such a veteran took effect."