By: Alvarado H.J.R. No. 117

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation, for a period not to exceed 10 years, the total assessed value of the residence homestead of an honorably discharged veteran of the armed services of the United States, or the surviving spouse of such a veteran, if the residence homestead was donated to the veteran, or the purchase of the residence homestead was financed, by a charitable organization.

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

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 1-u to read as follows:

Sec. 1-u. (a) The legislature by general law may exempt from ad valorem taxation the total assessed value of the residence homestead of an honorably discharged veteran of the armed services of the United States, for a period not to exceed 10 years, if the residence homestead was donated to the veteran, or the purchase of the residence homestead was financed, by a charitable organization.

(b) The legislature by general law may provide that the surviving spouse of an honorably discharged veteran who qualified for the exemption authorized by Subsection (a) of this section when the veteran died is entitled to an exemption from ad valorem taxation of the market value of the same property to which the honorably discharged veteran's exemption applied for the remaining period for which the veteran would have received the exemption if:

(1) the surviving spouse has not remarried since the

death of the honorably discharged veteran; and

(2) the property:

(A) was the residence homestead of the surviving spouse when the honorably discharged veteran died; and

(B) remains the residence homestead of the surviving spouse.

(c) The legislature by general law may provide additional eligibility requirements for the exemption authorized by this section.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to exempt from ad valorem taxation, for a period not to exceed 10 years, the total assessed value of the residence homestead of an honorably discharged veteran of the armed services of the United States, or the surviving spouse of such a veteran, if the residence homestead was donated to the veteran, or the purchase of the residence homestead was financed, by a charitable organization."