

By: Bell

H.J.R. No. 127

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for an exemption from ad valorem taxation of part of the  
3 market value of the residence homestead of a partially disabled  
4 veteran or the surviving spouse of a partially disabled veteran if  
5 the residence homestead was donated to the partially disabled  
6 veteran by a charitable organization for less than the market value  
7 of the residence homestead or if the charitable organization  
8 donated all or part of the purchase price of the residence homestead  
9 to the partially disabled veteran and harmonizing certain related  
10 provisions of the Texas Constitution.

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

12 SECTION 1. Section 1-b(j), Article VIII, Texas  
13 Constitution, is amended to read as follows:

14 (j) The legislature by general law may provide that the  
15 surviving spouse of a disabled veteran who qualified for an  
16 exemption in accordance with Subsection (i), ~~(1)~~, or (1-1) of  
17 this section from ad valorem taxation of all or part of the market  
18 value of the disabled veteran's residence homestead when the  
19 disabled veteran died is entitled to an exemption from ad valorem  
20 taxation of the same portion of the market value of the same  
21 property to which the disabled veteran's exemption applied if:

22 (1) the surviving spouse has not remarried since the  
23 death of the disabled veteran; and

24 (2) the property:

1 (A) was the residence homestead of the surviving  
2 spouse when the disabled veteran died; and

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

5 SECTION 2. Section 1-b(1), Article VIII, Texas  
6 Constitution, as proposed by H.J.R. 24, 83rd Legislature, Regular  
7 Session, 2013, is amended to read as follows:

8 (1) The legislature by general law may provide that a  
9 partially disabled veteran is entitled to an exemption from ad  
10 valorem taxation of a percentage of the market value of the disabled  
11 veteran's residence homestead that is equal to the percentage of  
12 disability of the disabled veteran if the residence homestead was  
13 donated to the disabled veteran by a charitable organization for  
14 less than the market value of the residence homestead, including at  
15 no cost to the disabled veteran. The legislature by general law may  
16 provide additional eligibility requirements for the exemption.  
17 ~~[For purposes of this subsection, "partially disabled veteran"~~  
18 ~~means a disabled veteran as described by Section 2(b) of this~~  
19 ~~article who is certified as having a disability rating of less than~~  
20 ~~100 percent. A limitation or restriction on a disabled veteran's~~  
21 ~~entitlement to an exemption under Section 2(b) of this article, or~~  
22 ~~on the amount of an exemption under Section 2(b), does not apply to~~  
23 ~~an exemption under this subsection.]~~

24 SECTION 3. Section 1-b, Article VIII, Texas Constitution,  
25 is amended by adding Subsections (1-1), (1-2), and (1-3) to read as  
26 follows:

27 (1-1) The legislature by general law may provide that a

1 partially disabled veteran is entitled to an exemption from ad  
2 valorem taxation of a portion of the market value of the disabled  
3 veteran's residence homestead equal to the dollar amount of a  
4 donation made to the disabled veteran by a charitable organization  
5 for the purpose of purchasing the residence homestead if the  
6 donation is used by the disabled veteran for that purpose. The  
7 legislature by general law may provide additional eligibility  
8 requirements for the exemption.

9 (1-2) For purposes of this section, "partially disabled  
10 veteran" means a disabled veteran as described by Section 2(b) of  
11 this article who is certified as having a disability rating of less  
12 than 100 percent.

13 (1-3) A limitation or restriction on a disabled veteran's  
14 entitlement to an exemption under Section 2(b) of this article, or  
15 on the amount of an exemption under Section 2(b), does not apply to  
16 an exemption under Subsection (1) or (1-1) of this section.

17 SECTION 4. Section 1-b(1), Article VIII, Texas  
18 Constitution, as proposed by H.J.R. 62, 83rd Legislature, Regular  
19 Session, 2013, is redesignated as Section 1-b(m), Article VIII,  
20 Texas Constitution, to read as follows:

21 (m) [~~(1)~~] The legislature by general law may provide that  
22 the surviving spouse of a member of the armed services of the United  
23 States who is killed in action is entitled to an exemption from ad  
24 valorem taxation of all or part of the market value of the surviving  
25 spouse's residence homestead if the surviving spouse has not  
26 remarried since the death of the member of the armed services.

27 SECTION 5. Section 1-b(m), Article VIII, Texas

1 Constitution, is redesignated as Section 1-b(n), Article VIII,  
2 Texas Constitution, and amended to read as follows:

3       (n) [~~(m)~~] The legislature by general law may provide that a  
4 surviving spouse who qualifies for and receives an exemption in  
5 accordance with Subsection (m) [~~(1)~~] of this section and who  
6 subsequently qualifies a different property as the surviving  
7 spouse's residence homestead is entitled to an exemption from ad  
8 valorem taxation of the subsequently qualified homestead in an  
9 amount equal to the dollar amount of the exemption from ad valorem  
10 taxation of the first homestead for which the exemption was  
11 received in accordance with Subsection (m) [~~(1)~~] of this section in  
12 the last year in which the surviving spouse received the exemption  
13 in accordance with that subsection for that homestead if the  
14 surviving spouse has not remarried since the death of the member of  
15 the armed services.

16       SECTION 6. This proposed constitutional amendment shall be  
17 submitted to the voters at an election to be held November 3, 2015.  
18 The ballot shall be printed to permit voting for or against the  
19 proposition: "The constitutional amendment authorizing the  
20 legislature to provide for an exemption from ad valorem taxation of  
21 part of the market value of the residence homestead of a partially  
22 disabled veteran or the surviving spouse of a partially disabled  
23 veteran if the residence homestead was donated to the partially  
24 disabled veteran by a charitable organization for less than the  
25 market value of the residence homestead or if the charitable  
26 organization donated all or part of the purchase price of the  
27 residence homestead to the partially disabled veteran and

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1 harmonizing certain related provisions of the Texas Constitution."