

RESOLUTION ANALYSIS

H.J.R. 20
By: Bohac
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties feel that partially disabled veterans who have been awarded a Purple Heart deserve greater property tax relief for their service to the nation. H.J.R. 20 proposes a constitutional amendment authorizing the legislature to provide for an exemption from property taxation of all or part of the market value of the residence homestead of a Purple Heart recipient or the surviving spouse of a Purple Heart recipient.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 20 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation all or part of the market value of the residence homestead of a Purple Heart recipient. The resolution authorizes the legislature by general law to define "Purple Heart recipient" for such purposes, to provide additional eligibility requirements for the exemption, and to provide that the surviving spouse of a Purple Heart recipient who qualified for the exemption when the Purple Heart recipient died is entitled to an exemption from property taxation of the same portion of the market value of the same property to which the Purple Heart recipient's exemption applied if the surviving spouse has not remarried since the death of the Purple Heart recipient and the property was the residence homestead of the surviving spouse when the Purple Heart recipient died and remains the residence homestead of the surviving spouse. The resolution authorizes the legislature by general law to provide that, if a qualifying surviving spouse subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from property taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption for the former homestead in the last year in which the surviving spouse received the exemption for that homestead if the surviving spouse has not remarried since the death of the Purple Heart recipient.

H.J.R. 20 adds a temporary provision set to expire January 1, 2019, making the resolution effective January 1, 2018, and applicable only to property taxes imposed for a tax year beginning on or after that date.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017.