

## **RESOLUTION ANALYSIS**

H.J.R. 27  
By: Leach  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties suggest that a partially disabled veteran or the surviving spouse of a partially disabled veteran should be entitled to a residence homestead property tax exemption in an amount based on the disability rating of the veteran. H.J.R. 27 proposes a constitutional amendment authorizing the legislature to provide for such an exemption.

### **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. 27 proposes an amendment to the Texas Constitution to authorize the legislature by general law to entitle a partially disabled veteran to an exemption from property taxation of a percentage of the market value of the disabled veteran's residence homestead that is equal to the percentage of disability of the disabled veteran. The resolution authorizes the legislature by general law to provide additional eligibility requirements for the exemption and defines "partially disabled veteran" as a disabled veteran who is certified as having a disability rating of at least 80 percent but less than 100 percent. The resolution exempts the exemption from a limitation or restriction on a disabled veteran's entitlement to a property tax exemption or on the amount of such an exemption.

H.J.R. 27 includes the surviving spouse of a disabled veteran who qualified for the exemption authorized by the resolution among qualified surviving spouses the legislature by general law may entitle to an exemption from property taxation of the same portion of the market value of the same property to which the disabled veteran's exemption applied if the surviving spouse satisfies certain conditions.

### **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.