

By: Bohac

H.J.R. No. 20

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 a Purple Heart  
4 recipient or the surviving spouse of a Purple Heart recipient.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
7 is amended by adding Subsections (q), (r), and (s) to read as  
8 follows:

9 (q) The legislature by general law may exempt from ad  
10 valorem taxation all or part of the market value of the residence  
11 homestead of a Purple Heart recipient. The legislature by general  
12 law may define "Purple Heart recipient" for purposes of this  
13 section and may provide additional eligibility requirements for the  
14 exemption authorized by this subsection.

15 (r) The legislature by general law may provide that the  
16 surviving spouse of a Purple Heart recipient who qualified for an  
17 exemption in accordance with Subsection (q) of this section from ad  
18 valorem taxation of all or part of the market value of the Purple  
19 Heart recipient's residence homestead when the Purple Heart  
20 recipient died is entitled to an exemption from ad valorem taxation  
21 of the same portion of the market value of the same property to  
22 which the Purple Heart recipient's exemption applied if:

23 (1) the surviving spouse has not remarried since the  
24 death of the Purple Heart recipient; and

1           (2) the property:

2                   (A) was the residence homestead of the surviving  
3 spouse when the Purple Heart recipient died; and

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

6           (s) The legislature by general law may provide that if a  
7 surviving spouse who qualifies for an exemption in accordance with  
8 Subsection (r) of this section subsequently qualifies a different  
9 property as the surviving spouse's residence homestead, the  
10 surviving spouse is entitled to an exemption from ad valorem  
11 taxation of the subsequently qualified homestead in an amount equal  
12 to the dollar amount of the exemption from ad valorem taxation of  
13 the former homestead in accordance with Subsection (r) of this  
14 section in the last year in which the surviving spouse received an  
15 exemption in accordance with that subsection for that homestead if  
16 the surviving spouse has not remarried since the death of the Purple  
17 Heart recipient.

18           SECTION 2. The following temporary provision is added to  
19 the Texas Constitution:

20           TEMPORARY PROVISION. (a) This temporary provision applies  
21 to the constitutional amendment proposed by the 85th Legislature,  
22 1st Called Session, 2017, authorizing the legislature to exempt  
23 from ad valorem taxation all or part of the market value of the  
24 residence homestead of a Purple Heart recipient or the surviving  
25 spouse of a Purple Heart recipient.

26           (b) Sections 1-b(q), (r), and (s), Article VIII, of this  
27 constitution take effect January 1, 2018, and apply only to ad

1 valorem taxes imposed for a tax year beginning on or after that  
2 date.

3 (c) This temporary provision expires January 1, 2019.

4 SECTION 3. This proposed constitutional amendment shall be  
5 submitted to the voters at an election to be held November 7, 2017.  
6 The ballot shall be printed to permit voting for or against the  
7 proposition: "The constitutional amendment authorizing the  
8 legislature to provide for an exemption from ad valorem taxation of  
9 all or part of the market value of the residence homestead of a  
10 Purple Heart recipient or the surviving spouse of a Purple Heart  
11 recipient."