

By: Leach

H.J.R. No. 27

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  
5 based on the disability rating of the veteran and harmonizing  
6 certain related provisions of the constitution.

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

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

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

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

20 (2) the property:

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

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

1           SECTION 2. Section 1-b(1), Article VIII, Texas  
2 Constitution, as proposed by H.J.R. 62, 83rd Legislature, Regular  
3 Session, 2013, is redesignated as Section 1-b(m), Article VIII,  
4 Texas Constitution, to read as follows:

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

11          SECTION 3. Section 1-b(m), Article VIII, Texas  
12 Constitution, is redesignated as Section 1-b(n), Article VIII,  
13 Texas Constitution, and amended to read as follows:

14          (n) [~~(m)~~] The legislature by general law may provide that a  
15 surviving spouse who qualifies for and receives an exemption in  
16 accordance with Subsection (m) [~~(1)~~] of this section and who  
17 subsequently qualifies a different property as the surviving  
18 spouse's residence homestead is entitled to an exemption from ad  
19 valorem taxation of the subsequently qualified homestead in an  
20 amount equal to the dollar amount of the exemption from ad valorem  
21 taxation of the first homestead for which the exemption was  
22 received in accordance with Subsection (m) [~~(1)~~] of this section in  
23 the last year in which the surviving spouse received the exemption  
24 in accordance with that subsection for that homestead if the  
25 surviving spouse has not remarried since the death of the member of  
26 the armed services.

27          SECTION 4. Section 1-b, Article VIII, Texas Constitution,

1 is amended by adding Subsection (q) to read as follows:

2       (q) The legislature by general law may provide that a  
3 partially disabled veteran is entitled to an exemption from ad  
4 valorem taxation of a percentage of the market value of the disabled  
5 veteran's residence homestead that is equal to the percentage of  
6 disability of the disabled veteran. The legislature by general law  
7 may provide additional eligibility requirements for the exemption.  
8 For purposes of this subsection, "partially disabled veteran" means  
9 a disabled veteran as described by Section 2(b) of this article who  
10 is certified as having a disability rating of at least 80 percent  
11 but less than 100 percent. A limitation or restriction on a  
12 disabled veteran's entitlement to an exemption under Section 2(b)  
13 of this article, or on the amount of an exemption under Section  
14 2(b), does not apply to an exemption under this subsection.

15       SECTION 5. This proposed constitutional amendment shall be  
16 submitted to the voters at an election to be held November 7, 2017.  
17 The ballot shall be printed to permit voting for or against the  
18 proposition: "The constitutional amendment authorizing the  
19 legislature to provide for an exemption from ad valorem taxation of  
20 part of the market value of the residence homestead of a partially  
21 disabled veteran or the surviving spouse of a partially disabled  
22 veteran based on the disability rating of the veteran and  
23 harmonizing certain related provisions of the constitution."