A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature
to provide for an exemption from ad valorem taxation of part of the
market value of the residence homestead of a partially disabled
veteran or the surviving spouse of a partially disabled veteran if
the residence homestead was donated to the disabled veteran by a
charitable organization for less than the market value of the
residence homestead and harmonizing certain related provisions of
the Texas Constitution.

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

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

(1) The legislature by general law may provide that a
partially disabled veteran is entitled to an exemption from ad
valorem 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 if the residence homestead was
donated to the disabled veteran by a charitable organization for
less than the market value of the residence homestead, including at
no cost to the disabled veteran. The legislature by general law may
provide additional eligibility requirements for the exemption. For
purposes of this subsection, "partially disabled veteran" means a
disabled veteran as described by Section 2(b) of this article who is
certified as having a disability rating of less than 100 percent. A
limitation or restriction on a disabled veteran's entitlement to an 
exemption under Section 2(b) of this article, or on the amount of an 
exemption under Section 2(b), does not apply to an exemption under 
this subsection.

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

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

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

(n) The legislature by general law may provide that a 
surviving spouse who qualifies for and receives an exemption in 
accordance with Subsection (m) of this section and who 
subsequently qualifies a different property as the surviving 
spouse's residence homestead is entitled to an exemption from ad 
valorem taxation of the subsequently qualified homestead in an 
amount equal to the dollar amount of the exemption from ad valorem 
taxation of the first homestead for which the exemption was 
received in accordance with Subsection (m) of this section in 
the last year in which the surviving spouse received the exemption
in accordance with that subsection for that homestead if the surviving spouse has not remarried since the death of the member of the armed services.

SECTION 4. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2017. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead and harmonizing certain related provisions of the Texas Constitution."