

By: Thierry

H.J.R. No. 93

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation a portion of the assessed value
3 of the residence homestead of a veteran of the United States armed
4 services who served in the armed services for a certain period.

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 Subsection (p) to read as follows:

8 (p) The legislature by general law may exempt from ad
9 valorem taxation \$5,000 of the assessed value of the residence
10 homestead of a veteran of the United States armed services who
11 served in the armed services for at least three years. Where ad
12 valorem tax of a political subdivision has previously been pledged
13 for the payment of debt, the taxing officers of the political
14 subdivision may continue to levy and collect the tax against the
15 value of residence homesteads exempted under this subsection until
16 the debt is discharged if the cessation of the levy would impair the
17 obligation of the contract by which the debt was created.

18 SECTION 2. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 7, 2017.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing the
22 legislature to exempt from ad valorem taxation \$5,000 of the
23 assessed value of the residence homestead of a veteran of the United
24 States armed services who served in the armed services for at least

1 three years."