

By: White

H.J.R. No. 105

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 the surviving  
4 spouse of a 100 percent or totally disabled veteran regardless of  
5 whether the property was the residence homestead of the surviving  
6 spouse when the disabled veteran died and harmonizing certain  
7 related provisions of the constitution.

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

9 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
10 is amended by amending Subsections (j), (j-1), and (k) and adding  
11 Subsection (j-2) to read as follows:

12 (j) The legislature by general law may provide that the  
13 surviving spouse of a disabled veteran who qualified for an  
14 exemption in accordance with Subsection (i) of this section from ad  
15 valorem taxation of all or part of the market value of the disabled  
16 veteran's residence homestead when the disabled veteran died is  
17 entitled to an exemption from ad valorem taxation of all or part of  
18 the market value of the surviving spouse's residence homestead if  
19 the surviving spouse has not remarried since the death of the  
20 disabled veteran.

21 (j-1) The legislature by general law may provide that the  
22 surviving spouse of a disabled veteran who qualified for an  
23 exemption in accordance with Subsection ~~or~~ (l) of this section  
24 from ad valorem taxation of all or part of the market value of the

1 disabled veteran's residence homestead when the disabled veteran  
2 died is entitled to an exemption from ad valorem taxation of the  
3 same portion of the market value of the same property to which the  
4 disabled veteran's exemption applied if:

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

7 (2) the property:

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

10 (B) remains the residence homestead of the  
11 surviving spouse.

12 (j-2) [~~(j-1)~~] The legislature by general law may provide  
13 that the surviving spouse of a disabled veteran who would have  
14 qualified for an exemption from ad valorem taxation of all or part  
15 of the market value of the disabled veteran's residence homestead  
16 under Subsection (i) of this section if that subsection had been in  
17 effect on the date the disabled veteran died is entitled to an  
18 exemption from ad valorem taxation of all or part of the market  
19 value of the surviving spouse's residence homestead if the  
20 surviving spouse has not remarried since the death of the disabled  
21 veteran [~~the same portion of the market value of the same property~~  
22 ~~to which the disabled veteran's exemption would have applied if the~~  
23 ~~surviving spouse otherwise meets the requirements of Subsection (j)~~  
24 ~~of this section~~].

25 (k) The legislature by general law may provide that if a  
26 surviving spouse who qualifies for an exemption in accordance with  
27 Subsection (j), ~~[or]~~ (j-1), or (j-2) of this section subsequently

1 qualifies a different property as the surviving spouse's residence  
2 homestead, the surviving spouse is entitled to an exemption from ad  
3 valorem taxation of the subsequently qualified homestead in an  
4 amount equal to the dollar amount of the exemption from ad valorem  
5 taxation of the former homestead in accordance with Subsection (j),  
6 ~~or~~ (j-1), or (j-2) of this section in the last year in which the  
7 surviving spouse received an exemption in accordance with the  
8 applicable subsection for that homestead if the surviving spouse  
9 has not remarried since the death of the disabled veteran.

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

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

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

23 (n) ~~[(m)]~~ The legislature by general law may provide that a  
24 surviving spouse who qualifies for and receives an exemption in  
25 accordance with Subsection (m) ~~[(1)]~~ of this section and who  
26 subsequently qualifies a different property as the surviving  
27 spouse's residence homestead is entitled to an exemption from ad

1   valorem taxation of the subsequently qualified homestead in an  
2   amount equal to the dollar amount of the exemption from ad valorem  
3   taxation of the first homestead for which the exemption was  
4   received in accordance with Subsection (m) [~~(1)~~] of this section in  
5   the last year in which the surviving spouse received the exemption  
6   in accordance with that subsection for that homestead if the  
7   surviving spouse has not remarried since the death of the member of  
8   the armed services.

9         SECTION 4. This proposed constitutional amendment shall be  
10   submitted to the voters at an election to be held November 7, 2017.  
11   The ballot shall be printed to permit voting for or against the  
12   proposition:     "The constitutional amendment authorizing the  
13   legislature to provide for an exemption from ad valorem taxation of  
14   all or part of the market value of the residence homestead of the  
15   surviving spouse of a 100 percent or totally disabled veteran  
16   regardless of whether the property was the residence homestead of  
17   the surviving spouse when the disabled veteran died and harmonizing  
18   certain related provisions of the constitution."