

By: Creighton

S.J.R. No. 23

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 if  
5 the residence homestead was donated to the disabled veteran by a  
6 charitable organization for less than the market value of the  
7 residence homestead and harmonizing certain related provisions of  
8 the Texas Constitution.

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

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

13 (1) The legislature by general law may provide that a  
14 partially disabled veteran is entitled to an exemption from ad  
15 valorem taxation of a percentage of the market value of the disabled  
16 veteran's residence homestead that is equal to the percentage of  
17 disability of the disabled veteran if the residence homestead was  
18 donated to the disabled veteran by a charitable organization for  
19 less than the market value of the residence homestead, including at  
20 no cost to the disabled veteran. The legislature by general law may  
21 provide additional eligibility requirements for the exemption. For  
22 purposes of this subsection, "partially disabled veteran" means a  
23 disabled veteran as described by Section 2(b) of this article who is  
24 certified as having a disability rating of less than 100 percent. A

1 limitation or restriction on a disabled veteran's entitlement to an  
2 exemption under Section 2(b) of this article, or on the amount of an  
3 exemption under Section 2(b), does not apply to an exemption under  
4 this subsection.

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

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

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

18 (n) [~~(m)~~] The legislature by general law may provide that a  
19 surviving spouse who qualifies for and receives an exemption in  
20 accordance with Subsection (m) [~~(1)~~] of this section and who  
21 subsequently qualifies a different property as the surviving  
22 spouse's residence homestead is entitled to an exemption from ad  
23 valorem taxation of the subsequently qualified homestead in an  
24 amount equal to the dollar amount of the exemption from ad valorem  
25 taxation of the first homestead for which the exemption was  
26 received in accordance with Subsection (m) [~~(1)~~] of this section in  
27 the last year in which the surviving spouse received the exemption

1 in accordance with that subsection for that homestead if the  
2 surviving spouse has not remarried since the death of the member of  
3 the armed services.

4 SECTION 4. 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 part of the market value of the residence homestead of a partially  
10 disabled veteran or the surviving spouse of a partially disabled  
11 veteran if the residence homestead was donated to the disabled  
12 veteran by a charitable organization for less than the market value  
13 of the residence homestead and harmonizing certain related  
14 provisions of the Texas Constitution."