

RESOLUTION ANALYSIS

S.J.R. 67
By: Birdwell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that, when an individual receiving a residence homestead property tax exemption as an individual over the age of 65 passes away, the exemption may be transferred to the surviving spouse of the individual as long as the surviving spouse is 55 years of age or older when the individual dies and lives in at that time, and remains in, the residence. However, there are concerns that this transfer is not available to the surviving spouse of an individual receiving such a residence homestead exemption as a disabled individual. S.J.R. 67 seeks to address this issue by making the spouse of such an individual eligible to receive such a property tax exemption.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.J.R. 67 proposes an amendment to the Texas Constitution to extend the limitation on school district property taxes for general elementary and secondary public school purposes to the surviving spouse of a person who is disabled, dies on or after January 1, 2013, and received the applicable homestead exemption in that year if the spouse is 55 years of age or older at the time of the person's death. The resolution's provisions take effect January 1, 2020, and apply only to property taxes imposed for a tax year beginning on or after that date.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.