By:  Leach H.J.R. No. 44

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 based on the disability rating of the veteran and harmonizing certain related provision of the constitution.

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

SECTION 1.  Section 1-b(j), Article VIII, Texas Constitution, is amended to read as follows:

(j)  The legislature by general law may provide that the surviving spouse of a disabled veteran who qualified for an exemption in accordance with Subsection (i), [~~or~~] (l), or (q) of this section from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from ad valorem taxation of the same portion of the market value of the same property to which the disabled veteran's exemption applied if:

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

(2)  the property:

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

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

SECTION 2.  Section 1-b(l), 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) [~~(l)~~]  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) [~~(m)~~]  The legislature by general law may provide that a surviving spouse who qualifies for and receives an exemption in accordance with Subsection (m) [~~(l)~~] 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) [~~(l)~~] 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.  Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (q) to read as follows:

(q)  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. 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 at least 80 percent but 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 5.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. 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 based on the disability rating of the veteran and harmonizing certain related provisions of the constitution."