

By: Wray

H.J.R. No. 54

A JOINT RESOLUTION

1 proposing a constitutional amendment to allow the surviving spouse
2 of a person who is disabled to receive a limitation on the school
3 district ad valorem taxes on the spouse's residence homestead if
4 the spouse is 55 years of age or older at the time of the person's
5 death.

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

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

9 (d) Except as otherwise provided by this subsection, if a
10 person receives a residence homestead exemption prescribed by
11 Subsection (c) of this section for homesteads of persons who are 65
12 years of age or older or who are disabled, the total amount of ad
13 valorem taxes imposed on that homestead for general elementary and
14 secondary public school purposes may not be increased while it
15 remains the residence homestead of that person or that person's
16 spouse who receives the exemption. If a person who is 65 years of
17 age or older dies in a year in which the person received the
18 exemption, or if a person who is disabled dies on or after January
19 1, 2013, and received the exemption in that year, the total amount
20 of ad valorem taxes imposed on the homestead for general elementary
21 and secondary public school purposes may not be increased while it
22 remains the residence homestead of that person's surviving spouse
23 if the spouse is 55 years of age or older at the time of the person's
24 death, subject to any exceptions provided by general law. The

1 legislature, by general law, may provide for the transfer of all or
2 a proportionate amount of a limitation provided by this subsection
3 for a person who qualifies for the limitation and establishes a
4 different residence homestead. However, taxes otherwise limited
5 by this subsection may be increased to the extent the value of the
6 homestead is increased by improvements other than repairs or
7 improvements made to comply with governmental requirements and
8 except as may be consistent with the transfer of a limitation under
9 this subsection. For a residence homestead subject to the
10 limitation provided by this subsection in the 1996 tax year or an
11 earlier tax year, the legislature shall provide for a reduction in
12 the amount of the limitation for the 1997 tax year and subsequent
13 tax years in an amount equal to \$10,000 multiplied by the 1997 tax
14 rate for general elementary and secondary public school purposes
15 applicable to the residence homestead. For a residence homestead
16 subject to the limitation provided by this subsection in the 2014
17 tax year or an earlier tax year, the legislature shall provide for a
18 reduction in the amount of the limitation for the 2015 tax year and
19 subsequent tax years in an amount equal to \$10,000 multiplied by the
20 2015 tax rate for general elementary and secondary public school
21 purposes applicable to the residence homestead.

22 SECTION 2. The following temporary provision is added to
23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies
25 to the constitutional amendment proposed by the 86th Legislature,
26 Regular Session, 2019, to allow the surviving spouse of a person who
27 is disabled to receive a limitation on the school district ad

1 valorem taxes on the spouse's residence homestead if the spouse is
2 55 years of age or older at the time of the person's death.

3 (b) The amendment to Section 1-b(d), Article VIII, of this
4 constitution takes effect January 1, 2020, and applies only to ad
5 valorem taxes imposed for a tax year beginning on or after that
6 date.

7 (c) This temporary provision expires January 1, 2021.

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 5, 2019.
10 The ballot shall be printed to provide for voting for or against the
11 proposition: "The constitutional amendment to allow the surviving
12 spouse of a person who is disabled to receive a limitation on the
13 school district ad valorem taxes on the spouse's residence
14 homestead if the spouse is 55 years of age or older at the time of
15 the person's death."