

By: Sanford

H.J.R. No. 131

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to exempt from ad valorem taxation a percentage of the assessed  
3 value of the residence homestead of a partially disabled veteran  
4 based on the disability rating of the veteran.

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

6 SECTION 1. Section 2(b), Article VIII, Texas Constitution,  
7 is amended to read as follows:

8 (b) The legislature by general law [~~Legislature~~] may[~~, by~~  
9 ~~general law,~~] exempt property owned by a disabled veteran or by the  
10 surviving spouse and surviving minor children of a disabled  
11 veteran. A disabled veteran is a veteran of the armed services of  
12 the United States who is classified as disabled by the United States  
13 Department of Veterans Affairs [~~Veterans' Administration~~] or by a  
14 successor to that agency or by the military service in which the  
15 veteran served. A veteran who is certified as having a disability  
16 of less than 10 percent is not entitled to an exemption. A veteran  
17 having a disability rating of not less than 10 percent but less than  
18 30 percent may be granted an exemption from taxation for property  
19 valued at up to \$5,000. A veteran having a disability rating of not  
20 less than 30 percent but less than 50 percent may be granted an  
21 exemption from taxation for property valued at up to \$7,500. A  
22 veteran having a disability rating of not less than 50 percent but  
23 less than 70 percent may be granted an exemption from taxation for  
24 property valued at up to \$10,000. A veteran who has a disability

1 rating of 70 percent or more, or a veteran who has a disability  
2 rating of not less than 10 percent and has attained the age of 65, or  
3 a disabled veteran whose disability consists of the loss or loss of  
4 use of one or more limbs, total blindness in one or both eyes, or  
5 paraplegia, may be granted an exemption from taxation for property  
6 valued at up to \$12,000. The spouse and children of any member of  
7 the United States Armed Forces who dies while on active duty may be  
8 granted an exemption from taxation for property valued at up to  
9 \$5,000. A veteran who is certified as having a disability rating of  
10 at least 10 percent but less than 100 percent may be granted an  
11 exemption from taxation of a percentage of the assessed value of the  
12 disabled veteran's residence homestead that is equal to the  
13 percentage of disability of the disabled veteran. A disabled  
14 veteran who qualifies for more than one exemption authorized by  
15 this subsection is entitled to only one exemption but may choose the  
16 greatest exemption for which the veteran qualifies. A deceased  
17 disabled veteran's surviving spouse and children may be granted an  
18 exemption which in the aggregate is equal to the dollar amount of  
19 the exemption to which the veteran was entitled when the veteran  
20 died.

21 SECTION 2. Section 2(d), Article VIII, Texas Constitution,  
22 is repealed.

23 SECTION 3. This proposed constitutional amendment shall be  
24 submitted to the voters at an election to be held November 5, 2019.  
25 The ballot shall be printed to provide for voting for or against the  
26 proposition: "The constitutional amendment authorizing the  
27 legislature to exempt from ad valorem taxation a percentage of the

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1 assessed value of the residence homestead of a partially disabled  
2 veteran based on the disability rating of the veteran."