SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature
to provide for an exemption from ad valorem taxation of all or part
of the market value of the residence homestead of the surviving
spouse of a member of the armed services of the United States who is
killed or fatally injured in the line of duty.

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

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

(m) 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 or fatally injured in the line of duty [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 2. The following temporary provision is added to
the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies
to the constitutional amendment proposed by the 86th Legislature,
Regular Session, 2019, authorizing the legislature to provide for
an exemption from ad valorem taxation of all or part of the market
value of the residence homestead of the surviving spouse of a member
of the armed services of the United States who is killed or fatally

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injured in the line of duty.

(b) The amendment to Section 1-b(m), Article VIII, of this constitution takes effect January 1, 2020, and applies only to a tax year beginning on or after that date.

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

SECTION 3. 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 all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty."