

By: Birdwell, et al.

S.J.R. No. 67

1 SENATE JOINT RESOLUTION

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

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

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

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

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

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

25 TEMPORARY PROVISION. (a) This temporary provision applies  
26 to the constitutional amendment proposed by the 86th Legislature,  
27 Regular Session, 2019, to allow the surviving spouse of a person who

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

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

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

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