

1-1 By: Birdwell S.J.R. No. 67  
 1-2 (In the Senate - Filed March 7, 2019; March 21, 2019, read  
 1-3 first time and referred to Committee on Property Tax; May 3, 2019,  
 1-4 reported favorably by the following vote: Yeas 5, Nays 0;  
 1-5 May 3, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Paxton	X			
1-9 Creighton	X			
1-10 Hancock	X			
1-11 Hinojosa	X			

1-13 SENATE JOINT RESOLUTION

1-14 proposing a constitutional amendment to allow the surviving spouse  
 1-15 of a person who is disabled to receive a limitation on the school  
 1-16 district ad valorem taxes on the spouse's residence homestead if  
 1-17 the spouse is 55 years of age or older at the time of the person's  
 1-18 death.

1-19 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Section 1-b(d), Article VIII, Texas  
 1-21 Constitution, is amended to read as follows:

1-22 (d) Except as otherwise provided by this subsection, if a  
 1-23 person receives a residence homestead exemption prescribed by  
 1-24 Subsection (c) of this section for homesteads of persons who are 65  
 1-25 years of age or older or who are disabled, the total amount of ad  
 1-26 valorem taxes imposed on that homestead for general elementary and  
 1-27 secondary public school purposes may not be increased while it  
 1-28 remains the residence homestead of that person or that person's  
 1-29 spouse who receives the exemption. If a person who is 65 years of  
 1-30 age or older dies in a year in which the person received the  
 1-31 exemption, or if a person who is disabled dies on or after January  
 1-32 1, 2013, and received the exemption in that year, the total amount  
 1-33 of ad valorem taxes imposed on the homestead for general elementary  
 1-34 and secondary public school purposes may not be increased while it  
 1-35 remains the residence homestead of that person's surviving spouse  
 1-36 if the spouse is 55 years of age or older at the time of the person's  
 1-37 death, subject to any exceptions provided by general law. The  
 1-38 legislature, by general law, may provide for the transfer of all or  
 1-39 a proportionate amount of a limitation provided by this subsection  
 1-40 for a person who qualifies for the limitation and establishes a  
 1-41 different residence homestead. However, taxes otherwise limited by  
 1-42 this subsection may be increased to the extent the value of the  
 1-43 homestead is increased by improvements other than repairs or  
 1-44 improvements made to comply with governmental requirements and  
 1-45 except as may be consistent with the transfer of a limitation under  
 1-46 this subsection. For a residence homestead subject to the  
 1-47 limitation provided by this subsection in the 1996 tax year or an  
 1-48 earlier tax year, the legislature shall provide for a reduction in  
 1-49 the amount of the limitation for the 1997 tax year and subsequent  
 1-50 tax years in an amount equal to \$10,000 multiplied by the 1997 tax  
 1-51 rate for general elementary and secondary public school purposes  
 1-52 applicable to the residence homestead. For a residence homestead  
 1-53 subject to the limitation provided by this subsection in the 2014  
 1-54 tax year or an earlier tax year, the legislature shall provide for a  
 1-55 reduction in the amount of the limitation for the 2015 tax year and  
 1-56 subsequent tax years in an amount equal to \$10,000 multiplied by the  
 1-57 2015 tax rate for general elementary and secondary public school  
 1-58 purposes applicable to the residence homestead.

1-59 SECTION 2. The following temporary provision is added to  
 1-60 the Texas Constitution:

1-61 TEMPORARY PROVISION. (a) This temporary provision applies

2-1 to the constitutional amendment proposed by the 86th Legislature,  
2-2 Regular Session, 2019, to allow the surviving spouse of a person who  
2-3 is disabled to receive a limitation on the school district ad  
2-4 valorem taxes on the spouse's residence homestead if the spouse is  
2-5 55 years of age or older at the time of the person's death.

2-6 (b) The amendment to Section 1-b(d), Article VIII, of this  
2-7 constitution takes effect January 1, 2020, and applies only to ad  
2-8 valorem taxes imposed for a tax year beginning on or after that  
2-9 date.

2-10 (c) This temporary provision expires January 1, 2021.

2-11 SECTION 3. This proposed constitutional amendment shall be  
2-12 submitted to the voters at an election to be held November 5, 2019.  
2-13 The ballot shall be printed to provide for voting for or against the  
2-14 proposition: "The constitutional amendment to allow the surviving  
2-15 spouse of a person who is disabled to receive a limitation on the  
2-16 school district ad valorem taxes on the spouse's residence  
2-17 homestead if the spouse is 55 years of age or older at the time of  
2-18 the person's death."

2-19 \* \* \* \* \*