

RESOLUTION ANALYSIS

H.J.R. 125
By: Ellzey
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised regarding the recent enactment by the 86th Legislature of H.B. 1313, which provided for the continuation of a specific residence homestead property tax exemption, given that the enacted version of the legislation did not have an accompanying joint resolution to validate the changes made by the enacted legislation. H.J.R. 125 seeks to remedy this situation by providing for the validation of the previously enacted legislation to continue that exemption.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 125 proposes an amendment to the Texas Constitution to provide that a person who is 55 years of age or older at the time of death of their spouse who is receiving a limitation on school district property taxes on their residence homestead on the basis of a disability continues to receive that limitation while the property remains the surviving spouse's residence homestead.

H.J.R. 125 includes a temporary provision set to expire January 1, 2023, that does the following:

- validates the changes to the law made by Section 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature, Regular Session, 2019;
- validates an action taken by a tax official in reliance on that section; and
- requires a tax collector who collected school district property taxes from a surviving spouse who, under the law as amended by that section, was entitled to receive a limitation on school district taxes on the spouse's residence homestead to calculate the school district taxes that should have been imposed for the 2020 and 2021 tax years taking into account that change in law and to refund to the surviving spouse any difference between the taxes collected and the taxes that should have been imposed.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 2, 2021.