

## **BILL ANALYSIS**

Senate Research Center

S.J.R. 35  
By: Campbell et al.  
Veteran Affairs & Border Security  
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Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

S.J.R. 35 proposes a constitutional amendment authorizing the legislature to provide an exemption from ad valorem taxation for the spouses of those members of the military who are killed or fatally injured in the line of duty. This is a companion bill to S.B. 611. There is also another companion bill in the House known as H.J.R. 29.

Currently, Texas provides a 100 percent property tax exemption to the spouses of members of the armed services who are killed in action. Due to its phrasing, the exemption does not include members of the military who die during their service due to injuries sustained that are not combat-related. For example, members of the Air Force who are killed in a training exercise are not included in the current exemption, even though their death was a direct result of their duties in the military. S.B. 611 amends the Tax Code in order to include this group. S.B. 611 only affects a few dozen people in the entire state.

S.J.R. 35 proposes 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.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 1-b(m), Article VIII, Texas Constitution, to authorize the legislature by general law to provide 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, rather than killed in action, if the surviving spouse has not remarried since the death of the member of the armed services.

SECTION 2. Provides that following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 87th Legislature, Regular Session, 2021, 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.

(b) Provides that this amendment to Section 1-b(m), Article VIII, of this constitution takes effect January 1, 2022, and applies only to a tax year beginning on or after that date.

(c) Provides that this temporary provision expires January 1, 2023.

SECTION 3. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 2, 2021. Sets forth the required language of the ballot.