87R5313 SMT-D

By:  Bucy H.J.R. No. 79

A 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 an incident directly related to the member's military service while serving on active 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 an incident directly related to the member's military service while serving on active 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 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 an incident directly related to the member's military service while serving on active duty.

(b)  The 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)  This temporary provision expires January 1, 2023.

SECTION 3.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2021. 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 an incident directly related to the member's military service while serving on active duty."