87R10277 RDS-D

By:  Ellzey H.J.R. No. 124

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation of property owned by certain disabled veterans and the surviving spouses and children of certain veterans.

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

SECTION 1.  Section 2(b), Article VIII, Texas Constitution, is amended to read as follows:

(b)  The legislature by general law [~~Legislature~~] may[~~, by general law,~~] exempt property owned by a disabled veteran or by the surviving spouse and surviving minor children of a disabled veteran. A disabled veteran is a veteran of the armed services of the United States who is classified as disabled by the United States Department of Veterans Affairs [~~Veterans' Administration~~] or by a successor to that agency or by the military service in which the veteran served. A veteran who is certified as having a disability of less than 10 percent is not entitled to an exemption. A veteran having a disability rating of not less than 10 percent but less than 30 percent may be granted an exemption from taxation for property valued at up to $20,000 [~~$5,000~~]. A veteran having a disability rating of not less than 30 percent but less than 50 percent may be granted an exemption from taxation for property valued at up to $30,000 [~~$7,500~~]. A veteran having a disability rating of not less than 50 percent but less than 70 percent may be granted an exemption from taxation for property valued at up to $40,000 [~~$10,000~~]. A veteran who has a disability rating of 70 percent or more, or a veteran who has a disability rating of not less than 10 percent and has attained the age of 65, or a disabled veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, may be granted an exemption from taxation for property valued at up to $48,000 [~~$12,000~~]. The spouse and children of any member of the United States Armed Forces who dies while on active duty may be granted an exemption from taxation for property valued at up to $20,000 [~~$5,000~~]. A deceased disabled veteran's surviving spouse and children may be granted an exemption which in the aggregate is equal to the dollar amount of the exemption to which the veteran was entitled when the veteran died.

SECTION 2.  Section 2(d), Article VIII, Texas Constitution, is repealed.

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 provide for voting for or against the proposition: "The constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation of property owned by certain disabled veterans and the surviving spouses and children of certain veterans."