

By: Lopez

H.J.R. No. 29

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for an exemption from ad valorem taxation of all or part
3 of the market value of the residence homestead of the surviving
4 spouse of a member of the armed services of the United States who is
5 killed or fatally injured in the line of duty.

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

7 SECTION 1. Section 1-b(m), Article VIII, Texas
8 Constitution, is amended to read as follows:

9 (m) The legislature by general law may provide that the
10 surviving spouse of a member of the armed services of the United
11 States who is killed or fatally injured in the line of duty [~~in~~
12 ~~action~~] is entitled to an exemption from ad valorem taxation of all
13 or part of the market value of the surviving spouse's residence
14 homestead if the surviving spouse has not remarried since the death
15 of the member of the armed services.

16 SECTION 2. The following temporary provision is added to
17 the Texas Constitution:

18 TEMPORARY PROVISION. (a) This temporary provision applies
19 to the constitutional amendment proposed by the 87th Legislature,
20 Regular Session, 2021, authorizing the legislature to provide for
21 an exemption from ad valorem taxation of all or part of the market
22 value of the residence homestead of the surviving spouse of a member
23 of the armed services of the United States who is killed or fatally
24 injured in the line of duty.

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

4 (c) This temporary provision expires January 1, 2023.

5 SECTION 3. This proposed constitutional amendment shall be
6 submitted to the voters at an election to be held November 2, 2021.
7 The ballot shall be printed to permit voting for or against the
8 proposition: "The constitutional amendment authorizing the
9 legislature to provide for an exemption from ad valorem taxation of
10 all or part of the market value of the residence homestead of the
11 surviving spouse of a member of the armed services of the United
12 States who is killed or fatally injured in the line of duty."