

By: J. Johnson of Harris

H.J.R. No. 88

A JOINT RESOLUTION

1 proposing a constitutional amendment to exempt from ad valorem
2 taxation the total market value of the residence homesteads of
3 certain elderly persons and their surviving spouses.

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

5 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
6 is amended by adding Subsection (t) to read as follows:

7 (t) A person is entitled to an exemption from ad valorem
8 taxation of the total market value of the person's residence
9 homestead if the person is 80 years of age or older and the person
10 has received an exemption under this section for the residence
11 homestead for at least the preceding 10 years. The surviving spouse
12 of a person who received an exemption under this subsection for the
13 residence homestead of a person 80 years of age or older is entitled
14 to an exemption from ad valorem taxation of the total market value
15 of the same property if the deceased spouse died in a year in which
16 the deceased spouse received the exemption, the surviving spouse
17 was 55 years of age or older when the deceased spouse died, and the
18 property was the residence homestead of the surviving spouse when
19 the deceased spouse died and remains the residence homestead of the
20 surviving spouse. Where ad valorem tax of a political subdivision
21 has previously been pledged for the payment of debt, the taxing
22 officers of the political subdivision may continue to levy and
23 collect the tax against the value of residence homesteads exempted
24 under this subsection until the debt is discharged if the cessation

1 of the levy would impair the obligation of the contract by which the
2 debt was created. The legislature shall provide for formulas to
3 protect school districts against all or part of the revenue loss
4 incurred by the implementation of this subsection. The legislature
5 by general law may prescribe procedures for the administration of
6 this subsection.

7 SECTION 2. The following temporary provision is added to
8 the Texas Constitution:

9 TEMPORARY PROVISION. (a) This temporary provision applies
10 to the constitutional amendment proposed by the 87th Legislature,
11 Regular Session, 2021, to exempt from ad valorem taxation the total
12 market value of the residence homesteads of certain elderly persons
13 and their surviving spouses.

14 (b) Section 1-b(t), Article VIII, of this constitution
15 takes effect January 1, 2022.

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

17 SECTION 3. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held November 2, 2021.
19 The ballot shall be printed to permit voting for or against the
20 proposition: "The constitutional amendment to exempt from ad
21 valorem taxation the total market value of the residence homestead
22 of a person 80 years of age or older or the person's surviving
23 spouse."