

By: Ellzey

H.J.R. No. 124

A JOINT RESOLUTION

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

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

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

8 (b) The legislature by general law [~~Legislature~~] may~~[, by~~
9 ~~general law,~~] exempt property owned by a disabled veteran or by the
10 surviving spouse and surviving minor children of a disabled
11 veteran. A disabled veteran is a veteran of the armed services of
12 the United States who is classified as disabled by the United States
13 Department of Veterans Affairs [~~Veterans' Administration~~] or by a
14 successor to that agency or by the military service in which the
15 veteran served. A veteran who is certified as having a disability
16 of less than 10 percent is not entitled to an exemption. A veteran
17 having a disability rating of not less than 10 percent but less than
18 30 percent may be granted an exemption from taxation for property
19 valued at up to \$20,000 [~~\$5,000~~]. A veteran having a disability
20 rating of not less than 30 percent but less than 50 percent may be
21 granted an exemption from taxation for property valued at up to
22 \$30,000 [~~\$7,500~~]. A veteran having a disability rating of not less
23 than 50 percent but less than 70 percent may be granted an exemption
24 from taxation for property valued at up to \$40,000 [~~\$10,000~~]. A

1 veteran who has a disability rating of 70 percent or more, or a
2 veteran who has a disability rating of not less than 10 percent and
3 has attained the age of 65, or a disabled veteran whose disability
4 consists of the loss or loss of use of one or more limbs, total
5 blindness in one or both eyes, or paraplegia, may be granted an
6 exemption from taxation for property valued at up to \$48,000
7 [~~\$12,000~~]. The spouse and children of any member of the United
8 States Armed Forces who dies while on active duty may be granted an
9 exemption from taxation for property valued at up to \$20,000
10 [~~\$5,000~~]. A deceased disabled veteran's surviving spouse and
11 children may be granted an exemption which in the aggregate is equal
12 to the dollar amount of the exemption to which the veteran was
13 entitled when the veteran died.

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

16 SECTION 3. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 2, 2021.
18 The ballot shall be printed to provide for voting for or against the
19 proposition: "The constitutional amendment authorizing the
20 legislature to increase the amount of the exemption from ad valorem
21 taxation of property owned by certain disabled veterans and the
22 surviving spouses and children of certain veterans."