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H.J.R. No. 125

A JOINT RESOLUTION

1 proposing a constitutional amendment to allow the surviving spouse
2 of a person who is disabled to receive a limitation on the school
3 district ad valorem taxes on the spouse's residence homestead if
4 the spouse is 55 years of age or older at the time of the person's
5 death.

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

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

9 (d) Except as otherwise provided by this subsection, if a
10 person receives a residence homestead exemption prescribed by
11 Subsection (c) of this section for homesteads of persons who are 65
12 years of age or older or who are disabled, the total amount of ad
13 valorem taxes imposed on that homestead for general elementary and
14 secondary public school purposes may not be increased while it
15 remains the residence homestead of that person or that person's
16 spouse who receives the exemption. If a person who is 65 years of
17 age or older or who is disabled dies in a year in which the person
18 received the exemption, the total amount of ad valorem taxes
19 imposed on the homestead for general elementary and secondary
20 public school purposes may not be increased while it remains the
21 residence homestead of that person's surviving spouse if the spouse
22 is 55 years of age or older at the time of the person's death,
23 subject to any exceptions provided by general law. The
24 legislature, by general law, may provide for the transfer of all or

1 a proportionate amount of a limitation provided by this subsection
2 for a person who qualifies for the limitation and establishes a
3 different residence homestead. However, taxes otherwise limited
4 by this subsection may be increased to the extent the value of the
5 homestead is increased by improvements other than repairs or
6 improvements made to comply with governmental requirements and
7 except as may be consistent with the transfer of a limitation under
8 this subsection. For a residence homestead subject to the
9 limitation provided by this subsection in the 1996 tax year or an
10 earlier tax year, the legislature shall provide for a reduction in
11 the amount of the limitation for the 1997 tax year and subsequent
12 tax years in an amount equal to \$10,000 multiplied by the 1997 tax
13 rate for general elementary and secondary public school purposes
14 applicable to the residence homestead. For a residence homestead
15 subject to the limitation provided by this subsection in the 2014
16 tax year or an earlier tax year, the legislature shall provide for a
17 reduction in the amount of the limitation for the 2015 tax year and
18 subsequent tax years in an amount equal to \$10,000 multiplied by the
19 2015 tax rate for general elementary and secondary public school
20 purposes applicable to the residence homestead.

21 SECTION 2. The following temporary provision is added to
22 the Texas Constitution:

23 TEMPORARY PROVISION. (a) The changes to the law made by
24 Section 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature,
25 Regular Session, 2019, are validated.

26 (b) An action taken by a tax official in reliance on Section
27 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature, Regular

1 Session, 2019, is validated.

2 (c) A collector who collected school district ad valorem
3 taxes from a surviving spouse who, under the law as amended by
4 Section 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature,
5 Regular Session, 2019, was entitled to receive a limitation on
6 school district taxes on the spouse's residence homestead shall
7 calculate the school district taxes that should have been imposed
8 for the 2020 and 2021 tax years taking into account the change in
9 law made by that Act and, if the taxes collected by the collector
10 for those tax years exceed the taxes that should have been imposed
11 as calculated under this subsection, the collector shall refund to
12 the surviving spouse the difference between the taxes collected and
13 the taxes that should have been imposed as calculated under this
14 subsection.

15 (d) This temporary provision expires January 1, 2023.

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 to allow the surviving
20 spouse of a person who is disabled to receive a limitation on the
21 school district ad valorem taxes on the spouse's residence
22 homestead if the spouse is 55 years of age or older at the time of
23 the person's death."