

## **RESOLUTION ANALYSIS**

H.J.R. 165  
By: Muñoz, Jr.  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The Texas Constitution requires equal and uniform taxation for property tax purposes. There are constitutional provisions that allow for targeted property tax breaks, including a residence homestead tax exemption for the surviving spouse of a U.S. military service member killed or fatally injured in action. Operation Lone Star, the mission to counter illegal immigration and drug trade along the southern border, consists of service members largely comprised of National Guard dual status technicians, which means a soldier who serves the federal government but can also perform state operations when called upon. Due to their dual service to both state and federal operations, if a technician passes away while performing state duties, their surviving spouse would not qualify for a tax exemption. H.J.R. 165 seeks to propose a constitutional amendment expanding the scope of the residence homestead property tax exemption for the surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 165 proposes an amendment to the Texas Constitution to make the provision authorizing the legislature by general law to provide that the surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty is entitled to an exemption from property taxation of all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the armed services member applicable instead with respect to the surviving spouse of a military service member. The resolution authorizes the legislature by general law to define "military service member" for purposes of the exemption and to prescribe additional eligibility requirements for the exemption.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2023.