88R10992 MLH-D

By:  Tinderholt H.J.R. No. 206

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran regardless of whether the property was the residence homestead of the surviving spouse when the disabled veteran died.

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

SECTION 1.  Section 1-b, Article VIII, Texas Constitution, is amended by amending Subsections (j), (j-1), and (k) and adding Subsection (j-2) to read as follows:

(j)  The legislature by general law may provide that the surviving spouse of a disabled veteran who qualified for an exemption in accordance with Subsection (i) of this section from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from ad valorem 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 disabled veteran.

(j-1)  The legislature by general law may provide that the surviving spouse of a disabled veteran who qualified for an exemption in accordance with Subsection [~~or~~] (l) of this section from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from ad valorem taxation of the same portion of the market value of the same property to which the disabled veteran's exemption applied if:

(1)  the surviving spouse has not remarried since the death of the disabled veteran; and

(2)  the property:

(A)  was the residence homestead of the surviving spouse when the disabled veteran died; and

(B)  remains the residence homestead of the surviving spouse.

(j-2) [~~(j-1)~~]  The legislature by general law may provide that the surviving spouse of a disabled veteran who would have qualified for an exemption from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead under Subsection (i) of this section if that subsection had been in effect on the date the disabled veteran died is entitled to an exemption from ad valorem 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 disabled veteran [~~the same portion of the market value of the same property to which the disabled veteran's exemption would have applied if the surviving spouse otherwise meets the requirements of Subsection (j) of this section~~].

(k)  The legislature by general law may provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (j), [~~or~~] (j-1), or (j-2) of this section subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from ad valorem taxation of the former homestead in accordance with Subsection (j), [~~or~~] (j-1), or (j-2) of this section in the last year in which the surviving spouse received an exemption in accordance with the applicable subsection for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2023. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran regardless of whether the property was the residence homestead of the surviving spouse when the disabled veteran died."