88R9432 MLH-D

By:  Paxton S.J.R. No. 73

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 military service member who is killed or fatally injured in the line of duty.

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

SECTION 1.  Sections 1-b(m) and (n), Article VIII, Texas Constitution, are amended to read as follows:

(m)  The legislature by general law may provide that the surviving spouse of a military service member [~~of the armed services of the United States~~] who is killed or fatally injured in the line of duty 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 member of the armed services. The legislature by general law may define "military service member" for purposes of this subsection and may prescribe additional eligibility requirements for the exemption authorized by this subsection.

(n)  The legislature by general law may provide that a surviving spouse who qualifies for and receives an exemption in accordance with Subsection (m) of this section and who subsequently qualifies a different property as the surviving spouse's residence homestead 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 first homestead for which the exemption was received in accordance with Subsection (m) of this section in the last year in which the surviving spouse received the exemption in accordance with that subsection for that homestead if the surviving spouse has not remarried since the death of the military service member [~~of the armed services~~].

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 military service member who is killed or fatally injured in the line of duty."