

By: Tinderholt

H.J.R. No. 206

A JOINT RESOLUTION

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

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

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

11 (j) The legislature by general law may provide that the  
12 surviving spouse of a disabled veteran who qualified for an  
13 exemption in accordance with Subsection (i) of this section from ad  
14 valorem taxation of all or part of the market value of the disabled  
15 veteran's residence homestead when the disabled veteran died is  
16 entitled to an exemption from ad valorem taxation of all or part of  
17 the market value of the surviving spouse's residence homestead if  
18 the surviving spouse has not remarried since the death of the  
19 disabled veteran.

20 (j-1) The legislature by general law may provide that the  
21 surviving spouse of a disabled veteran who qualified for an  
22 exemption in accordance with Subsection [~~or~~] (l) of this section  
23 from ad valorem taxation of all or part of the market value of the  
24 disabled veteran's residence homestead when the disabled veteran

1 died is entitled to an exemption from ad valorem taxation of the  
2 same portion of the market value of the same property to which the  
3 disabled veteran's exemption applied if:

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

6 (2) the property:

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

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

11 (j-2) [~~(j-1)~~] The legislature by general law may provide  
12 that the surviving spouse of a disabled veteran who would have  
13 qualified for an exemption from ad valorem taxation of all or part  
14 of the market value of the disabled veteran's residence homestead  
15 under Subsection (i) of this section if that subsection had been in  
16 effect on the date the disabled veteran died is entitled to an  
17 exemption from ad valorem taxation of all or part of the market  
18 value of the surviving spouse's residence homestead if the  
19 surviving spouse has not remarried since the death of the disabled  
20 veteran [~~the same portion of the market value of the same property~~  
21 ~~to which the disabled veteran's exemption would have applied if the~~  
22 ~~surviving spouse otherwise meets the requirements of Subsection (j)~~  
23 ~~of this section~~].

24 (k) The legislature by general law may provide that if a  
25 surviving spouse who qualifies for an exemption in accordance with  
26 Subsection (j), ~~or~~ (j-1), or (j-2) of this section subsequently  
27 qualifies a different property as the surviving spouse's residence

1 homestead, the surviving spouse is entitled to an exemption from ad  
2 valorem taxation of the subsequently qualified homestead in an  
3 amount equal to the dollar amount of the exemption from ad valorem  
4 taxation of the former homestead in accordance with Subsection (j),  
5 ~~(j-1)~~ (j-1), or (j-2) of this section in the last year in which the  
6 surviving spouse received an exemption in accordance with the  
7 applicable subsection for that homestead if the surviving spouse  
8 has not remarried since the death of the disabled veteran.

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