

By: Paxton

S.J.R. No. 73

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

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

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

9 (m) The legislature by general law may provide that the
10 surviving spouse of a military service member [~~of the armed~~
11 ~~services of the United States~~] who is killed or fatally injured in
12 the line of duty is entitled to an exemption from ad valorem
13 taxation of all or part of the market value of the surviving
14 spouse's residence homestead if the surviving spouse has not
15 remarried since the death of the member of the armed services. The
16 legislature by general law may define "military service member" for
17 purposes of this subsection and may prescribe additional
18 eligibility requirements for the exemption authorized by this
19 subsection.

20 (n) The legislature by general law may provide that a
21 surviving spouse who qualifies for and receives an exemption in
22 accordance with Subsection (m) of this section and who subsequently
23 qualifies a different property as the surviving spouse's residence
24 homestead is entitled to an exemption from ad valorem taxation of

1 the subsequently qualified homestead in an amount equal to the
2 dollar amount of the exemption from ad valorem taxation of the first
3 homestead for which the exemption was received in accordance with
4 Subsection (m) of this section in the last year in which the
5 surviving spouse received the exemption in accordance with that
6 subsection for that homestead if the surviving spouse has not
7 remarried since the death of the military service member [~~of the~~
8 ~~armed services~~].

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