

By: Cook

H.J.R. No. 25

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation a percentage of the assessed
3 value of property owned by certain disabled veterans.

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

5 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
6 is amended to read as follows:

7 (b) The legislature by general law [~~Legislature~~] may~~[, by~~
8 ~~general law,~~] exempt property owned by a disabled veteran or by the
9 surviving spouse and surviving minor children of a disabled
10 veteran. A disabled veteran is a veteran of the armed services of
11 the United States who is classified as disabled by the United States
12 Department of Veterans Affairs [~~Veterans' Administration~~] or by a
13 successor to that agency or by the military service in which the
14 veteran served. A veteran who is certified as having a disability
15 of less than 10 percent is not entitled to an exemption. A veteran
16 having a disability rating of not less than 10 percent but less than
17 30 percent may be granted an exemption from taxation for property of
18 20 percent of the assessed value of the property [~~valued at up to~~
19 ~~\$5,000~~]. A veteran having a disability rating of not less than 30
20 percent but less than 50 percent may be granted an exemption from
21 taxation for property of 40 percent of the assessed value of the
22 property [~~valued at up to \$7,500~~]. A veteran having a disability
23 rating of not less than 50 percent but less than 70 percent may be
24 granted an exemption from taxation for property of 60 percent of the

1 assessed value of the property ~~[valued at up to \$10,000]~~. A veteran
2 who has a disability rating of not less than 70 percent but less
3 than 100 percent may be granted an exemption from taxation for
4 property of 80 percent of the assessed value of the property. A
5 veteran who has a disability rating of 100 percent may be granted an
6 exemption from taxation for property of 100 percent of the assessed
7 value of the property. A ~~[or more, or a]~~ veteran who has a
8 disability rating of not less than 10 percent and has attained the
9 age of 65, or a disabled veteran whose disability consists of the
10 loss or loss of use of one or more limbs, total blindness in one or
11 both eyes, or paraplegia, may be granted an exemption from taxation
12 for property of 80 percent of the assessed value of the property,
13 provided that the veteran does not have a disability rating of 100
14 percent ~~[valued at up to \$12,000]~~. The spouse and children of any
15 member of the United States Armed Forces who dies while on active
16 duty may be granted an exemption from taxation for property valued
17 at up to \$5,000. A deceased disabled veteran's surviving spouse and
18 children may be granted an exemption which in the aggregate is equal
19 to the dollar amount of the exemption to which the veteran was
20 entitled when the veteran died.

21 SECTION 2. Section 2(d), Article VIII, Texas Constitution,
22 is repealed.

23 SECTION 3. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 4, 2025.
25 The ballot shall be printed to provide for voting for or against the
26 proposition: "The constitutional amendment authorizing the
27 legislature to exempt from ad valorem taxation a percentage of the

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1 assessed value of property owned by certain disabled veterans."