

## **RESOLUTION ANALYSIS**

H.J.R. 72  
By: Noble  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

State law provides a residence homestead property tax exemption that lowers the taxable value of an individual's primary residence. However, a national disability rights organization, The Arc, reports that homeownership can impact the federal benefits an individual is receiving, including Supplemental Security Income and Medicaid. Therefore, under current state law, some adults with intellectual and developmental disabilities (IDDs) cannot receive the general residence homestead exemption because having the home in their own name could cause them to lose some of their benefits. The resolution's author has informed the committee that in an effort to care for their adult loved ones with an IDD, some parents, siblings, or other family members have purchased a home in their own name for their loved one in which to live. H.J.R. 72 seeks to address this issue by authorizing the legislature to provide a property tax exemption for an individual who owns a home used as the primary residence for an adult with an IDD.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 72 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation a portion of the market value of the real property that is the primary residence of an adult who has an intellectual or developmental disability and who must be related to the owner or trustee of the property within the third degree by consanguinity. The resolution authorizes the legislature to define "developmental disability" and "intellectual disability" for purposes of the exemption and establishes that the portion of the market value of real property authorized to be exempted is equal to the amount of the general school district residence homestead property tax exemption, which is presently \$100,000.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 4, 2025.