

## **RESOLUTION ANALYSIS**

H.J.R. 133  
By: Turner  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

According to a 2024 study on veterans in Texas prepared by the Texas Workforce Investment Council, approximately 1.5 million individuals 18 years of age and older in Texas were veterans in 2021. Current state law entitles a veteran who is rated as 100 percent disabled due to a service-connected disability to an exemption from property taxation of the total appraised value of the veteran's residence homestead, and when a 100 percent disabled veteran passes away, a qualifying surviving spouse is entitled to the same residence homestead exemption for the property to which the veteran's exemption applied. However, the resolution author has informed the committee that a gap exists in current law with respect to veterans who pass away due to a condition or disease for which the federal Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics (PACT) Act of 2022 establishes a presumption of service connection but who are not yet rated as 100 percent disabled at the time of the veteran's death, in which case the surviving spouse is not entitled to a residence homestead exemption. H.J.R. 133 seeks to address this issue by authorizing the legislature to entitle the surviving spouse of a veteran who died as a result of a qualifying condition or disease presumed under federal law to have been service-connected to certain exemptions from property taxation.

### **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. 133 proposes an amendment to the Texas Constitution to authorize the legislature by general law to entitle the surviving spouse of a veteran of the U.S. armed services who died as a result of a condition or disease that is presumed under federal law to have been service-connected to the following property tax exemptions:

- an exemption of all or part of the market value of the surviving spouse's residence homestead; and
- for a surviving spouse who qualifies for and receives such an exemption and who subsequently qualifies a different property as the spouse's residence homestead, an exemption of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption the spouse received for the first homestead in the last year in which the spouse received the exemption.

These exemptions apply only to a surviving spouse who has not remarried since the death of the veteran.

H.J.R. 133 takes effect January 1, 2026, and applies only to a tax year beginning on or after that date.

**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.