

By: Turner, Button, Cook, Cortez,
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H.J.R. No. 133

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 veteran who died as a result of a condition or disease
5 that is presumed under federal law to have been service-connected.

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

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsections (q) and (r) to read as follows:

9 (q) The legislature by general law may provide that the
10 surviving spouse of a veteran of the armed services of the United
11 States who died as a result of a condition or disease that is
12 presumed under federal law to have been service-connected is
13 entitled to an exemption from ad valorem taxation of all or part of
14 the market value of the surviving spouse's residence homestead if
15 the surviving spouse has not remarried since the death of the
16 veteran.

17 (r) The legislature by general law may provide that a
18 surviving spouse who qualifies for and receives an exemption in
19 accordance with Subsection (q) of this section and who subsequently
20 qualifies a different property as the surviving spouse's residence
21 homestead is entitled to an exemption from ad valorem taxation of
22 the subsequently qualified homestead in an amount equal to the
23 dollar amount of the exemption from ad valorem taxation of the first
24 homestead for which the exemption was received in accordance with

1 Subsection (q) of this section in the last year in which the
2 surviving spouse received the exemption in accordance with that
3 subsection for that homestead if the surviving spouse has not
4 remarried since the death of the veteran.

5 SECTION 2. The following temporary provision is added to
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 89th Legislature,
9 Regular Session, 2025, authorizing the legislature to provide for
10 an exemption from ad valorem taxation of all or part of the market
11 value of the residence homestead of the surviving spouse of a
12 veteran who died as a result of a condition or disease that is
13 presumed under federal law to have been service-connected.

14 (b) Sections 1-b(q) and (r), Article VIII, of this
15 constitution take effect January 1, 2026, and apply only to a tax
16 year beginning on or after that date.

17 (c) This temporary provision expires January 1, 2027.

18 SECTION 3. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 4, 2025.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing the
22 legislature to provide for an exemption from ad valorem taxation of
23 all or part of the market value of the residence homestead of the
24 surviving spouse of a veteran who died as a result of a condition or
25 disease that is presumed under federal law to have been
26 service-connected."