

1-1 By: Turner, et al. (Senate Sponsor - Hughes) H.J.R. No. 133
1-2 (In the Senate - Received from the House April 28, 2025;
1-3 April 29, 2025, read first time and referred to Committee on Local
1-4 Government; May 22, 2025, reported favorably by the following
1-5 vote: Yeas 6, Nays 0; May 22, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez	X			
1-11 Nichols	X			
1-12 Paxton			X	
1-13 West	X			

1-15 HOUSE JOINT RESOLUTION

1-16 proposing a constitutional amendment authorizing the legislature
1-17 to provide for an exemption from ad valorem taxation of all or part
1-18 of the market value of the residence homestead of the surviving
1-19 spouse of a veteran who died as a result of a condition or disease
1-20 that is presumed under federal law to have been service-connected.

1-21 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
1-23 is amended by adding Subsections (q) and (r) to read as follows:

1-24 (q) The legislature by general law may provide that the
1-25 surviving spouse of a veteran of the armed services of the United
1-26 States who died as a result of a condition or disease that is
1-27 presumed under federal law to have been service-connected is
1-28 entitled to an exemption from ad valorem taxation of all or part of
1-29 the market value of the surviving spouse's residence homestead if
1-30 the surviving spouse has not remarried since the death of the
1-31 veteran.

1-32 (r) The legislature by general law may provide that a
1-33 surviving spouse who qualifies for and receives an exemption in
1-34 accordance with Subsection (q) of this section and who subsequently
1-35 qualifies a different property as the surviving spouse's residence
1-36 homestead is entitled to an exemption from ad valorem taxation of
1-37 the subsequently qualified homestead in an amount equal to the
1-38 dollar amount of the exemption from ad valorem taxation of the first
1-39 homestead for which the exemption was received in accordance with
1-40 Subsection (q) of this section in the last year in which the
1-41 surviving spouse received the exemption in accordance with that
1-42 subsection for that homestead if the surviving spouse has not
1-43 remarried since the death of the veteran.

1-44 SECTION 2. The following temporary provision is added to
1-45 the Texas Constitution:

1-46 TEMPORARY PROVISION. (a) This temporary provision applies
1-47 to the constitutional amendment proposed by the 89th Legislature,
1-48 Regular Session, 2025, authorizing the legislature to provide for
1-49 an exemption from ad valorem taxation of all or part of the market
1-50 value of the residence homestead of the surviving spouse of a
1-51 veteran who died as a result of a condition or disease that is
1-52 presumed under federal law to have been service-connected.

1-53 (b) Sections 1-b(q) and (r), Article VIII, of this
1-54 constitution take effect January 1, 2026, and apply only to a tax
1-55 year beginning on or after that date.

1-56 (c) This temporary provision expires January 1, 2027.

1-57 SECTION 3. This proposed constitutional amendment shall be
1-58 submitted to the voters at an election to be held November 4, 2025.
1-59 The ballot shall be printed to permit voting for or against the
1-60 proposition: "The constitutional amendment authorizing the
1-61 legislature to provide for an exemption from ad valorem taxation of

2-1 all or part of the market value of the residence homestead of the
2-2 surviving spouse of a veteran who died as a result of a condition or
2-3 disease that is presumed under federal law to have been
2-4 service-connected."

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