

By: Middleton

S.J.R. No. 77

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for an exemption from ad valorem taxation of part of the
3 market value of the residence homestead of a partially disabled
4 veteran or the surviving spouse of such a veteran based on the
5 disability rating of the veteran.

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 amending Subsection (j) and adding Subsection (q) to
9 read as follows:

10 (j) The legislature by general law may provide that the
11 surviving spouse of a disabled veteran who qualified for an
12 exemption in accordance with Subsection (i), ~~(l)~~, or (q) of
13 this section from ad valorem taxation of all or part of the market
14 value of the disabled veteran's residence homestead when the
15 disabled veteran died is entitled to an exemption from ad valorem
16 taxation of the same portion of the market value of the same
17 property to which the disabled veteran's exemption applied if:

18 (1) the surviving spouse has not remarried since the
19 death of the disabled veteran; and

20 (2) the property:

21 (A) was the residence homestead of the surviving
22 spouse when the disabled veteran died; and

23 (B) remains the residence homestead of the
24 surviving spouse.

1 (g) The legislature by general law may provide that a
2 partially disabled veteran is entitled to an exemption from ad
3 valorem taxation of a percentage of the market value of the disabled
4 veteran's residence homestead that is equal to the percentage of
5 disability of the disabled veteran. The legislature by general law
6 may provide additional eligibility requirements for the exemption.
7 For purposes of this subsection, "partially disabled veteran" means
8 a disabled veteran as described by Section 2(b) of this article who
9 is certified as having a disability rating of at least 10 percent
10 but less than 100 percent. A limitation or restriction on a
11 disabled veteran's entitlement to an exemption under Section 2(b)
12 of this article, or on the amount of an exemption under Section
13 2(b), does not apply to an exemption under this subsection.

14 SECTION 2. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 4, 2025.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment authorizing the
18 legislature to provide for an exemption from ad valorem taxation of
19 part of the market value of the residence homestead of a partially
20 disabled veteran or the surviving spouse of such a veteran based on
21 the disability rating of the veteran."