

By: Perry

H.J.R. No. 24

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 a partially disabled veteran if  
5 the residence homestead was donated to the disabled veteran by a  
6 charitable organization.

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

8 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
9 is amended by amending Subsection (j) and adding Subsection (l) to  
10 read as follows:

11 (j) The legislature by general law may provide that the  
12 surviving spouse of a [~~100 percent or totally~~] disabled veteran who  
13 qualified for an exemption in accordance with Subsection (i) or (l)  
14 of this section from ad valorem taxation of all or part of the  
15 market value of the disabled veteran's residence homestead when the  
16 disabled veteran died is entitled to an exemption from ad valorem  
17 taxation of the same portion of the market value of the same  
18 property to which the disabled veteran's exemption applied if:

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

21 (2) the property:

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

24 (B) remains the residence homestead of the

1 surviving spouse.

2 (1) The legislature by general law may provide that a  
3 partially disabled veteran is entitled to an exemption from ad  
4 valorem taxation of a percentage of the market value of the disabled  
5 veteran's residence homestead that is equal to the percentage of  
6 disability of the disabled veteran if the residence homestead was  
7 donated to the disabled veteran by a charitable organization at no  
8 cost to the disabled veteran. The legislature by general law may  
9 provide additional eligibility requirements for the exemption. For  
10 purposes of this subsection, "partially disabled veteran" means a  
11 disabled veteran as described by Section 2(b) of this article who is  
12 certified as having a disability rating of less than 100 percent. A  
13 limitation or restriction on a disabled veteran's entitlement to an  
14 exemption under Section 2(b) of this article, or on the amount of an  
15 exemption under Section 2(b), does not apply to an exemption under  
16 this subsection.

17 SECTION 2. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 5, 2013.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment authorizing the  
21 legislature to provide for an exemption from ad valorem taxation of  
22 part of the market value of the residence homestead of a partially  
23 disabled veteran or the surviving spouse of a partially disabled  
24 veteran if the residence homestead was donated to the disabled  
25 veteran by a charitable organization."