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H.J.R. No. 62

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 member of the armed services of the United States who is
5 killed in action.

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 (l) and (m) to read as follows:

9 (l) The legislature by general law may provide that the
10 surviving spouse of a member of the armed services of the United
11 States who is killed in action is entitled to an exemption from ad
12 valorem taxation of all or part of the market value of the surviving
13 spouse's residence homestead if the surviving spouse has not
14 remarried since the death of the member of the armed services.

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

1 subsection for that homestead if the surviving spouse has not
2 remarried since the death of the member of the armed services.

3 SECTION 2. The following temporary provision is added to
4 the Texas Constitution:

5 TEMPORARY PROVISION. (a) This temporary provision applies
6 to the constitutional amendment proposed by the 83rd Legislature,
7 Regular Session, 2013, authorizing the legislature to provide for
8 an exemption from ad valorem taxation of all or part of the market
9 value of the residence homestead of the surviving spouse of a member
10 of the armed services of the United States who is killed in action.

11 (b) Sections 1-b(1) and (m), Article VIII, of this
12 constitution take effect January 1, 2014, and apply only to a tax
13 year beginning on or after that date.

14 (c) This temporary provision expires January 1, 2015.

15 SECTION 3. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 5, 2013.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment authorizing the
19 legislature to provide for an exemption from ad valorem taxation of
20 all or part of the market value of the residence homestead of the
21 surviving spouse of a member of the armed services of the United
22 States who is killed in action."