

1-1 By: Bonnen of Brazoria, et al. H.J.R. No. 75
 1-2 (Senate Sponsor - Taylor of Galveston)
 1-3 (In the Senate - Received from the House April 27, 2015;
 1-4 May 6, 2015, read first time and referred to Committee on Finance;
 1-5 May 14, 2015, reported favorably by the following vote: Yeas 14,
 1-6 Nays 0; May 14, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 HOUSE JOINT RESOLUTION

1-25 proposing a constitutional amendment authorizing the legislature
 1-26 to provide for an exemption from ad valorem taxation of all or part
 1-27 of the market value of the residence homestead of the surviving
 1-28 spouse of a 100 percent or totally disabled veteran who died before
 1-29 the law authorizing a residence homestead exemption for such a
 1-30 veteran took effect.

1-31 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-32 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
 1-33 is amended by adding Subsection (j-1) and amending Subsection (k)
 1-34 to read as follows:

1-35 (j-1) The legislature by general law may provide that the
 1-36 surviving spouse of a disabled veteran who would have qualified for
 1-37 an exemption from ad valorem taxation of all or part of the market
 1-38 value of the disabled veteran's residence homestead under
 1-39 Subsection (i) of this section if that subsection had been in effect
 1-40 on the date the disabled veteran died is entitled to an exemption
 1-41 from ad valorem taxation of the same portion of the market value of
 1-42 the same property to which the disabled veteran's exemption would
 1-43 have applied if the surviving spouse otherwise meets the
 1-44 requirements of Subsection (j) of this section.

1-45 (k) The legislature by general law may provide that if a
 1-46 surviving spouse who qualifies for an exemption in accordance with
 1-47 Subsection (j) or (j-1) of this section subsequently qualifies a
 1-48 different property as the surviving spouse's residence homestead,
 1-49 the surviving spouse is entitled to an exemption from ad valorem
 1-50 taxation of the subsequently qualified homestead in an amount equal
 1-51 to the dollar amount of the exemption from ad valorem taxation of
 1-52 the former homestead in accordance with Subsection (j) or (j-1) of
 1-53 this section in the last year in which the surviving spouse received
 1-54 an exemption in accordance with the applicable ~~that~~ subsection
 1-55 for that homestead if the surviving spouse has not remarried since
 1-56 the death of the disabled veteran.

1-57 SECTION 2. The following temporary provision is added to
 1-58 the Texas Constitution:

1-59 TEMPORARY PROVISION. (a) This temporary provision applies
 1-60 to the constitutional amendment proposed by the 84th Legislature,
 1-61 Regular Session, 2015, authorizing the legislature to exempt from

2-1 ad valorem taxation all or part of the market value of the residence
2-2 homestead of certain surviving spouses of 100 percent or totally
2-3 disabled veterans.

2-4 (b) The amendments to Section 1-b, Article VIII, of this
2-5 constitution take effect January 1, 2016, and apply only to ad
2-6 valorem taxes imposed for a tax year beginning on or after that
2-7 date.

2-8 (c) This temporary provision expires January 1, 2017.

2-9 SECTION 3. This proposed constitutional amendment shall be
2-10 submitted to the voters at an election to be held November 3, 2015.
2-11 The ballot shall be printed to permit voting for or against the
2-12 proposition: "The constitutional amendment authorizing the
2-13 legislature to provide for an exemption from ad valorem taxation of
2-14 all or part of the market value of the residence homestead of the
2-15 surviving spouse of a 100 percent or totally disabled veteran who
2-16 died before the law authorizing a residence homestead exemption for
2-17 such a veteran took effect."

2-18

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