

1-1 By: Bell, et al. (Senate Sponsor - Creighton) H.J.R. No. 21
1-2 (In the Senate - Received from the House May 9, 2017;
1-3 May 9, 2017, read first time and referred to Committee on Veteran
1-4 Affairs & Border Security; May 18, 2017, reported favorably by the
1-5 following vote: Yeas 7, Nays 0; May 18, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Campbell	X		
1-9	Huffines	X		
1-10	Buckingham	X		
1-11	Hall	X		
1-12	Lucio	X		
1-13	Rodríguez	X		
1-14	Uresti	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 part of the
1-18 market value of the residence homestead of a partially disabled
1-19 veteran or the surviving spouse of a partially disabled veteran if
1-20 the residence homestead was donated to the disabled veteran by a
1-21 charitable organization for less than the market value of the
1-22 residence homestead and harmonizing certain related provisions of
1-23 the Texas Constitution.

1-24 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 1-b(1), Article VIII, Texas
1-26 Constitution, as proposed by H.J.R. 24, 83rd Legislature, Regular
1-27 Session, 2013, is amended to read as follows:

1-28 (1) The legislature by general law may provide that a
1-29 partially disabled veteran is entitled to an exemption from ad
1-30 valorem taxation of a percentage of the market value of the disabled
1-31 veteran's residence homestead that is equal to the percentage of
1-32 disability of the disabled veteran if the residence homestead was
1-33 donated to the disabled veteran by a charitable organization for
1-34 less than the market value of the residence homestead, including at
1-35 no cost to the disabled veteran. The legislature by general law may
1-36 provide additional eligibility requirements for the exemption. For
1-37 purposes of this subsection, "partially disabled veteran" means a
1-38 disabled veteran as described by Section 2(b) of this article who is
1-39 certified as having a disability rating of less than 100 percent. A
1-40 limitation or restriction on a disabled veteran's entitlement to an
1-41 exemption under Section 2(b) of this article, or on the amount of an
1-42 exemption under Section 2(b), does not apply to an exemption under
1-43 this subsection.

1-44 SECTION 2. Section 1-b(1), Article VIII, Texas
1-45 Constitution, as proposed by H.J.R. 62, 83rd Legislature, Regular
1-46 Session, 2013, is redesignated as Section 1-b(m), Article VIII,
1-47 Texas Constitution, to read as follows:

1-48 (m) [~~(1)~~] The legislature by general law may provide that
1-49 the surviving spouse of a member of the armed services of the United
1-50 States who is killed in action is entitled to an exemption from ad
1-51 valorem taxation of all or part of the market value of the surviving
1-52 spouse's residence homestead if the surviving spouse has not
1-53 remarried since the death of the member of the armed services.

1-54 SECTION 3. Section 1-b(m), Article VIII, Texas
1-55 Constitution, is redesignated as Section 1-b(n), Article VIII,
1-56 Texas Constitution, and amended to read as follows:

1-57 (n) [~~(m)~~] The legislature by general law may provide that a
1-58 surviving spouse who qualifies for and receives an exemption in
1-59 accordance with Subsection (m) [~~(1)~~] of this section and who
1-60 subsequently qualifies a different property as the surviving
1-61 spouse's residence homestead is entitled to an exemption from ad

2-1 valorem taxation of the subsequently qualified homestead in an
2-2 amount equal to the dollar amount of the exemption from ad valorem
2-3 taxation of the first homestead for which the exemption was
2-4 received in accordance with Subsection (m) [~~(l)~~] of this section in
2-5 the last year in which the surviving spouse received the exemption
2-6 in accordance with that subsection for that homestead if the
2-7 surviving spouse has not remarried since the death of the member of
2-8 the armed services.

2-9 SECTION 4. This proposed constitutional amendment shall be
2-10 submitted to the voters at an election to be held November 7, 2017.
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 part of the market value of the residence homestead of a partially
2-15 disabled veteran or the surviving spouse of a partially disabled
2-16 veteran if the residence homestead was donated to the disabled
2-17 veteran by a charitable organization for less than the market value
2-18 of the residence homestead and harmonizing certain related
2-19 provisions of the Texas Constitution."

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