

1-1 By: Ellzey, Guillen, Pacheco H.J.R. No. 125  
 1-2 (Senate Sponsor - Birdwell)  
 1-3 (In the Senate - Received from the House April 13, 2021;  
 1-4 April 14, 2021, read first time and referred to Committee on  
 1-5 Finance; May 11, 2021, reported favorably by the following vote:  
 1-6 Yeas 12, Nays 0; May 11, 2021, 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 to allow the surviving spouse  
 1-26 of a person who is disabled to receive a limitation on the school  
 1-27 district ad valorem taxes on the spouse's residence homestead if  
 1-28 the spouse is 55 years of age or older at the time of the person's  
 1-29 death.

1-30 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 1-b(d), Article VIII, Texas  
 1-32 Constitution, is amended to read as follows:

1-33 (d) Except as otherwise provided by this subsection, if a  
 1-34 person receives a residence homestead exemption prescribed by  
 1-35 Subsection (c) of this section for homesteads of persons who are 65  
 1-36 years of age or older or who are disabled, the total amount of ad  
 1-37 valorem taxes imposed on that homestead for general elementary and  
 1-38 secondary public school purposes may not be increased while it  
 1-39 remains the residence homestead of that person or that person's  
 1-40 spouse who receives the exemption. If a person who is 65 years of  
 1-41 age or older or who is disabled dies in a year in which the person  
 1-42 received the exemption, the total amount of ad valorem taxes  
 1-43 imposed on the homestead for general elementary and secondary  
 1-44 public school purposes may not be increased while it remains the  
 1-45 residence homestead of that person's surviving spouse if the spouse  
 1-46 is 55 years of age or older at the time of the person's death,  
 1-47 subject to any exceptions provided by general law. The  
 1-48 legislature, by general law, may provide for the transfer of all or  
 1-49 a proportionate amount of a limitation provided by this subsection  
 1-50 for a person who qualifies for the limitation and establishes a  
 1-51 different residence homestead. However, taxes otherwise limited  
 1-52 by this subsection may be increased to the extent the value of the  
 1-53 homestead is increased by improvements other than repairs or  
 1-54 improvements made to comply with governmental requirements and  
 1-55 except as may be consistent with the transfer of a limitation under  
 1-56 this subsection. For a residence homestead subject to the  
 1-57 limitation provided by this subsection in the 1996 tax year or an  
 1-58 earlier tax year, the legislature shall provide for a reduction in  
 1-59 the amount of the limitation for the 1997 tax year and subsequent  
 1-60 tax years in an amount equal to \$10,000 multiplied by the 1997 tax  
 1-61 rate for general elementary and secondary public school purposes

2-1 applicable to the residence homestead. For a residence homestead  
2-2 subject to the limitation provided by this subsection in the 2014  
2-3 tax year or an earlier tax year, the legislature shall provide for a  
2-4 reduction in the amount of the limitation for the 2015 tax year and  
2-5 subsequent tax years in an amount equal to \$10,000 multiplied by the  
2-6 2015 tax rate for general elementary and secondary public school  
2-7 purposes applicable to the residence homestead.

2-8 SECTION 2. The following temporary provision is added to  
2-9 the Texas Constitution:

2-10 TEMPORARY PROVISION. (a) The changes to the law made by  
2-11 Section 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature,  
2-12 Regular Session, 2019, are validated.

2-13 (b) An action taken by a tax official in reliance on Section  
2-14 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature, Regular  
2-15 Session, 2019, is validated.

2-16 (c) A collector who collected school district ad valorem  
2-17 taxes from a surviving spouse who, under the law as amended by  
2-18 Section 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature,  
2-19 Regular Session, 2019, was entitled to receive a limitation on  
2-20 school district taxes on the spouse's residence homestead shall  
2-21 calculate the school district taxes that should have been imposed  
2-22 for the 2020 and 2021 tax years taking into account the change in  
2-23 law made by that Act and, if the taxes collected by the collector  
2-24 for those tax years exceed the taxes that should have been imposed  
2-25 as calculated under this subsection, the collector shall refund to  
2-26 the surviving spouse the difference between the taxes collected and  
2-27 the taxes that should have been imposed as calculated under this  
2-28 subsection.

2-29 (d) This temporary provision expires January 1, 2023.

2-30 SECTION 3. This proposed constitutional amendment shall be  
2-31 submitted to the voters at an election to be held November 2, 2021.  
2-32 The ballot shall be printed to provide for voting for or against the  
2-33 proposition: "The constitutional amendment to allow the surviving  
2-34 spouse of a person who is disabled to receive a limitation on the  
2-35 school district ad valorem taxes on the spouse's residence  
2-36 homestead if the spouse is 55 years of age or older at the time of  
2-37 the person's death."

2-38 \* \* \* \* \*