

1-1 By: Campbell, et al. S.J.R. No. 35
1-2 (In the Senate - Filed February 8, 2021; March 11, 2021,
1-3 read first time and referred to Committee on Veteran Affairs &
1-4 Border Security; April 1, 2021, reported favorably by the
1-5 following vote: Yeas 7, Nays 0; April 1, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Campbell	X		
1-9	Hall	X		
1-10	Blanco	X		
1-11	Eckhardt	X		
1-12	Gutierrez	X		
1-13	Seliger	X		
1-14	Taylor	X		

1-15 SENATE JOINT RESOLUTION

1-16 proposing a constitutional amendment authorizing the legislature
1-17 to provide for an exemption from ad valorem taxation of all or part
1-18 of the market value of the residence homestead of the surviving
1-19 spouse of a member of the armed services of the United States who is
1-20 killed or fatally injured in the line of duty.

1-21 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 1-b(m), Article VIII, Texas
1-23 Constitution, is amended to read as follows:

1-24 (m) The legislature by general law may provide that the
1-25 surviving spouse of a member of the armed services of the United
1-26 States who is killed or fatally injured in the line of duty [~~in~~
1-27 ~~action~~] is entitled to an exemption from ad valorem taxation of all
1-28 or part of the market value of the surviving spouse's residence
1-29 homestead if the surviving spouse has not remarried since the death
1-30 of the member of the armed services.

1-31 SECTION 2. The following temporary provision is added to
1-32 the Texas Constitution:

1-33 TEMPORARY PROVISION. (a) This temporary provision applies
1-34 to the constitutional amendment proposed by the 87th Legislature,
1-35 Regular Session, 2021, authorizing the legislature to provide for
1-36 an exemption from ad valorem taxation of all or part of the market
1-37 value of the residence homestead of the surviving spouse of a member
1-38 of the armed services of the United States who is killed or fatally
1-39 injured in the line of duty.

1-40 (b) The amendment to Section 1-b(m), Article VIII, of this
1-41 constitution takes effect January 1, 2022, and applies only to a tax
1-42 year beginning on or after that date.

1-43 (c) This temporary provision expires January 1, 2023.

1-44 SECTION 3. This proposed constitutional amendment shall be
1-45 submitted to the voters at an election to be held November 2, 2021.
1-46 The ballot shall be printed to permit voting for or against the
1-47 proposition: "The constitutional amendment authorizing the
1-48 legislature to provide for an exemption from ad valorem taxation of
1-49 all or part of the market value of the residence homestead of the
1-50 surviving spouse of a member of the armed services of the United
1-51 States who is killed or fatally injured in the line of duty."

1-52 * * * * *