

1-1 By: Perry, et al. (Senate Sponsor - Van de Putte) H.J.R. No. 24
 1-2 (In the Senate - Received from the House May 8, 2013;
 1-3 May 10, 2013, read first time and referred to Committee on Finance;
 1-4 May 20, 2013, reported favorably by the following vote:
 1-5 Yeas 14, Nays 0; May 20, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
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 HOUSE JOINT RESOLUTION

1-24 proposing a constitutional amendment authorizing the legislature
 1-25 to provide for an exemption from ad valorem taxation of part of the
 1-26 market value of the residence homestead of a partially disabled
 1-27 veteran or the surviving spouse of a partially disabled veteran if
 1-28 the residence homestead was donated to the disabled veteran by a
 1-29 charitable organization.

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

1-31 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
 1-32 is amended by amending Subsection (j) and adding Subsection (l) to
 1-33 read as follows:

1-34 (j) The legislature by general law may provide that the
 1-35 surviving spouse of a [~~100 percent or totally~~] disabled veteran who
 1-36 qualified for an exemption in accordance with Subsection (i) or (l)
 1-37 of this section from ad valorem taxation of all or part of the
 1-38 market value of the disabled veteran's residence homestead when the
 1-39 disabled veteran died is entitled to an exemption from ad valorem
 1-40 taxation of the same portion of the market value of the same
 1-41 property to which the disabled veteran's exemption applied if:

1-42 (1) the surviving spouse has not remarried since the
 1-43 death of the disabled veteran; and

1-44 (2) the property:

1-45 (A) was the residence homestead of the surviving
 1-46 spouse when the disabled veteran died; and

1-47 (B) remains the residence homestead of the
 1-48 surviving spouse.

1-49 (l) The legislature by general law may provide that a
 1-50 partially disabled veteran is entitled to an exemption from ad
 1-51 valorem taxation of a percentage of the market value of the disabled
 1-52 veteran's residence homestead that is equal to the percentage of
 1-53 disability of the disabled veteran if the residence homestead was
 1-54 donated to the disabled veteran by a charitable organization at no
 1-55 cost to the disabled veteran. The legislature by general law may
 1-56 provide additional eligibility requirements for the exemption. For
 1-57 purposes of this subsection, "partially disabled veteran" means a
 1-58 disabled veteran as described by Section 2(b) of this article who is
 1-59 certified as having a disability rating of less than 100 percent. A
 1-60 limitation or restriction on a disabled veteran's entitlement to an
 1-61 exemption under Section 2(b) of this article, or on the amount of an

2-1 exemption under Section 2(b), does not apply to an exemption under
2-2 this subsection.

2-3 SECTION 2. This proposed constitutional amendment shall be
2-4 submitted to the voters at an election to be held November 5, 2013.
2-5 The ballot shall be printed to permit voting for or against the
2-6 proposition: "The constitutional amendment authorizing the
2-7 legislature to provide for an exemption from ad valorem taxation of
2-8 part of the market value of the residence homestead of a partially
2-9 disabled veteran or the surviving spouse of a partially disabled
2-10 veteran if the residence homestead was donated to the disabled
2-11 veteran by a charitable organization."

2-12 * * * * *