

1-1 By: Turner of Tarrant, et al. H.J.R. No. 62
 1-2 (Senate Sponsor - Van de Putte)
 1-3 (In the Senate - Received from the House May 10, 2013;
 1-4 May 10, 2013, read first time and referred to Committee on Finance;
 1-5 May 14, 2013, rereferred to Committee on Veteran Affairs and
 1-6 Military Installations; May 17, 2013, reported favorably by the
 1-7 following vote: Yeas 4, Nays 0; May 17, 2013, sent to printer.)

1-8 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-9				
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14	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 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 in action.

1-21 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-22 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
 1-23 is amended by adding Subsections (l) and (m) to read as follows:

1-24 (l) 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 in action is entitled to an exemption from ad
 1-27 valorem taxation of all or part of the market value of the surviving
 1-28 spouse's residence homestead if the surviving spouse has not
 1-29 remarried since the death of the member of the armed services.

1-30 (m) The legislature by general law may provide that a
 1-31 surviving spouse who qualifies for and receives an exemption in
 1-32 accordance with Subsection (l) of this section and who subsequently
 1-33 qualifies a different property as the surviving spouse's residence
 1-34 homestead is entitled to an exemption from ad valorem taxation of
 1-35 the subsequently qualified homestead in an amount equal to the
 1-36 dollar amount of the exemption from ad valorem taxation of the first
 1-37 homestead for which the exemption was received in accordance with
 1-38 Subsection (l) of this section in the last year in which the
 1-39 surviving spouse received the exemption in accordance with that
 1-40 subsection for that homestead if the surviving spouse has not
 1-41 remarried since the death of the member of the armed services.

1-42 SECTION 2. The following temporary provision is added to
 1-43 the Texas Constitution:

1-44 TEMPORARY PROVISION. (a) This temporary provision applies
 1-45 to the constitutional amendment proposed by the 83rd Legislature,
 1-46 Regular Session, 2013, authorizing the legislature to provide for
 1-47 an exemption from ad valorem taxation of all or part of the market
 1-48 value of the residence homestead of the surviving spouse of a member
 1-49 of the armed services of the United States who is killed in action.

1-50 (b) Sections 1-b(1) and (m), Article VIII, of this
 1-51 constitution take effect January 1, 2014, and apply only to a tax
 1-52 year beginning on or after that date.

1-53 (c) This temporary provision expires January 1, 2015.

1-54 SECTION 3. This proposed constitutional amendment shall be
 1-55 submitted to the voters at an election to be held November 5, 2013.
 1-56 The ballot shall be printed to permit voting for or against the
 1-57 proposition: "The constitutional amendment authorizing the
 1-58 legislature to provide for an exemption from ad valorem taxation of
 1-59 all or part of the market value of the residence homestead of the
 1-60 surviving spouse of a member of the armed services of the United
 1-61 States who is killed in action."

1-62 * * * * *