

BILL ANALYSIS

Senate Research Center
83R973 TJB-D

H.J.R. 24
By: Perry et al. (Van de Putte)
Finance
5/15/2013
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Recently, homes have been donated by charitable organizations to returning soldiers who have sustained injuries serving our country. On occasion, these donations have unintentionally resulted in the foreclosure of donated homes because the veterans are unable to pay property taxes on the homes. H.J.R. 97 seeks to provide a property tax exemption on the donated residence homestead of a disabled veteran with a disability rating of less than 100 percent.

H.J.R. 24 proposes a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1-b, Article VIII, Texas Constitution, by amending Subsection (j) and adding Subsection (l), as follows:

(j) Authorizes the legislature by general law to provide that the surviving spouse of a disabled veteran, rather than the surviving spouse of a 100 percent or totally disabled veteran, who qualified for an exemption in accordance with Subsection (i) (relating to authorizing the legislature to exempt from ad valorem taxation all or part of the market value of the residence homestead of certain disabled veterans) or (l) of this section from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from ad valorem taxation of the same portion of the market value of the same property to which the disabled veteran's exemption applied if:

- (1) the surviving spouse has not remarried since the death of the disabled veteran; and
- (2) the property was the residence homestead of the surviving spouse when the disabled veteran died, and remains the residence homestead of the surviving spouse.

(l) Authorizes the legislature by general law to provide that a partially disabled veteran is entitled to an exemption from ad valorem taxation of a percentage of the market value of the disabled veteran's residence homestead that is equal to the percentage of disability of the disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization at no cost to the disabled veteran. Authorizes the legislature by general law to provide additional eligibility requirements for the exemption. Defines "partially disabled veteran" for purposes of this subsection. Provides that a limitation or restriction on a disabled veteran's entitlement to an exemption under Section 2(b) (relating to authorizing the legislature to exempt property owned by certain disabled

veterans or by the surviving spouse and surviving minor children of a certain disabled veterans) of this article, or on the amount of an exemption under Section 2(b), does not apply to an exemption under this subsection.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 5, 2013. Sets forth the required language of the ballot.