

## **BILL ANALYSIS**

Senate Research Center  
84R330 CJC-D

H.J.R. 75  
By: Bonnen, Dennis et al. (To Be Filed)  
Finance  
5/8/2015  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.J.R. 75 proposes a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect.

### **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 adding Subsection (j-1) and amending Subsection (k), as follows:

(j-1) Authorizes the legislature by general law to provide that the surviving spouse of a disabled veteran who would have qualified for an exemption from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead under Subsection (i) (authorizing the legislature by general law to exempt from ad valorem taxation all or part of the market value of the residence homestead of a disabled veteran who is certified as having a service-connected disability with a disability rating of 100 percent or totally disabled and may provide additional eligibility requirements for the exemption) of this section if that subsection had been in effect on the date 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 would have applied if the surviving spouse otherwise meets the requirements of Subsection (j) (authorizes the legislature by general law to provide that the surviving spouse of a disabled veteran who qualified for an exemption in accordance with certain information) of this section.

(k) Authorizes the legislature by general law to provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (j) or (j-1) of this section subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from ad valorem taxation of the former homestead in accordance with Subsection (j) or (j-1) of this section in the last year in which the surviving spouse received an exemption in accordance with the applicable subsection, rather than that subsection, for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

SECTION 2. Provides that the following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 84th Legislature, Regular Session, 2015, authorizing the legislature to exempt from ad valorem taxation all or part of the market

value of the residence homestead of certain surviving spouses of 100 percent or totally disabled veterans.

(b) Provides that the amendments to Section 1-b (Residence Homestead Exemption), Article VIII, of this constitution take effect January 1, 2016, and apply only to ad valorem taxes imposed for a tax year beginning on or after that date.

(c) Provides that this temporary provision expires January 1, 2017.

SECTION 3. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 3, 2015. Sets forth the required language of the ballot.