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SENATE JOINT RESOLUTION

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proposing a constitutional amendment authorizing the legislature to exempt all or part of the residence homesteads of certain totally disabled veterans from ad valorem taxation and authorizing a change in the manner of determining the amount of the existing exemption from ad valorem taxation to which a disabled veteran is entitled.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (i) to read as follows:

(i) The legislature by general law may 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. For purposes of this subsection, "disabled veteran" means a disabled veteran as described by Section 2(b) of this article.

SECTION 2. Subsection (b), Section 2, Article VIII, Texas Constitution, is amended to read as follows:

(b) The Legislature may, by general law, exempt property owned by a disabled veteran or by the surviving spouse and surviving minor children of a disabled veteran. A disabled veteran is a veteran of the armed services of the United States who is classified as disabled by the Veterans' Administration or by a successor to that agency[+] or by the military service in which the veteran [he]

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1 served. A veteran who is certified as having a disability of less
 2 than 10 percent is not entitled to an exemption. A veteran having a
 3 disability rating of not less than 10 percent but less [~~not more~~]
 4 than 30 percent may be granted an exemption from taxation for
 5 property valued at up to \$5,000. A veteran having a disability
 6 rating of not less [~~more~~] than 30 percent but less [~~not more~~] than
 7 50 percent may be granted an exemption from taxation for property
 8 valued at up to \$7,500. A veteran having a disability rating of not
 9 less [~~more~~] than 50 percent but less [~~not more~~] than 70 percent may
 10 be granted an exemption from taxation for property valued at up to
 11 \$10,000. A veteran who has a disability rating of [~~more than~~] 70
 12 percent or more, or a veteran who has a disability rating of not
 13 less than 10 percent and has attained the age of 65, or a disabled
 14 veteran whose disability consists of the loss or loss of use of one
 15 or more limbs, total blindness in one or both eyes, or paraplegia,
 16 may be granted an exemption from taxation for property valued at up
 17 to \$12,000. The spouse and children of any member of the United
 18 States Armed Forces who dies while on active duty may be granted an
 19 exemption from taxation for property valued at up to \$5,000. A
 20 deceased disabled veteran's surviving spouse and children may be
 21 granted an exemption which in the aggregate is equal to the
 22 exemption to which the veteran was entitled when the veteran died.

23 SECTION 3. The following temporary provision is added to
 24 the Texas Constitution:

25 TEMPORARY PROVISION. (a) This temporary provision applies
 26 to the constitutional amendment proposed by the 80th Legislature,
 27 Regular Session, 2007, authorizing the legislature to exempt all or

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1 part of the residence homesteads of certain totally disabled
2 veterans from ad valorem taxation and authorizing a change in the
3 manner of determining the amount of the existing exemption from ad
4 valorem taxation to which a disabled veteran is entitled and
5 expires January 1, 2009.

6 (b) The amendments to Sections 1-b and 2(b), Article VIII,
7 of this constitution take effect January 1, 2008, and apply only to
8 a tax year beginning on or after that date.

9 SECTION 4. This proposed constitutional amendment shall be
10 submitted to the voters at an election to be held November 6, 2007.
11 The ballot shall be printed to permit voting for or against the
12 proposition: "The constitutional amendment authorizing the
13 legislature to exempt all or part of the residence homesteads of
14 certain totally disabled veterans from ad valorem taxation and
15 authorizing a change in the manner of determining the amount of the
16 existing exemption from ad valorem taxation to which a disabled
17 veteran is entitled."

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S.J.R. No. 29

David Newburt
President of the Senate

Tom Cradick
Speaker of the House

I hereby certify that S.J.R. No. 29 was adopted by the Senate on May 3, 2007, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendment on May 24, 2007, by the following vote: Yeas 30, Nays 0.

Atalay Gull
Secretary of the Senate

I hereby certify that S.J.R. No. 29 was adopted by the House, with amendment, on May 22, 2007, by the following vote: Yeas 144, Nays 0, one present not voting.

Robert Haney
Chief Clerk of the House

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4:20 p.m. O'CLOCK
MAY 28 2007
Roger A. Minnis
Secretary of State

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 23, 2007

TO: Honorable David Dewhurst, Lieutenant Governor, Senate

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: SJR29 by Carona (Proposing a constitutional amendment authorizing the legislature to exempt all or part of the residence homesteads of certain totally disabled veterans from ad valorem taxation.), **As Passed 2nd House**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$77,468.

Local Government Impact

No fiscal implication to units of local government is anticipated, unless authorizing legislation is enacted.

Source Agencies:

LBB Staff: JOB, SD, CT

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 10, 2007

TO: Honorable Jim Keffer, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: **SJR29** by Carona (Proposing a constitutional amendment authorizing the legislature to exempt all or part of the residence homesteads of certain totally disabled veterans from ad valorem taxation.), **As Engrossed**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$77,468.

Local Government Impact

No fiscal implication to units of local government is anticipated, unless authorizing legislation is enacted.

Source Agencies:

LBB Staff: JOB, CT

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 24, 2007

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: **SJR29** by Carona (Proposing a constitutional amendment authorizing the legislature to exempt all or part of the residence homesteads of certain totally disabled veterans from ad valorem taxation.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$77,468.

Local Government Impact

No fiscal implication to units of local government is anticipated, unless authorizing legislation is enacted.

Source Agencies:

LBB Staff: JOB, CT