A JOINT RESOLUTION

proposing 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.

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 (j-1) and amending Subsection (k)

to read as follows:

(j-1) The legislature by general law may 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) 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) of this section.

(k) The legislature by general law may 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 for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

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

TEMPORARY PROVISION. (a) 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) The amendments to Section 1-b, 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) This temporary provision expires January 1, 2017.

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The 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."