

BILL ANALYSIS

Senate Research Center
89R9601 JBD-D

H.J.R. 133
By: Turner et al. (Hughes)
Local Government
5/21/2025
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

According to a 2024 study on veterans in Texas prepared by the Texas Workforce Investment Council, approximately 1.5 million individuals 18 years of age and older in Texas were veterans in 2021. Current state law entitles a veteran who is rated as 100 percent disabled due to a service-connected disability to an exemption from property taxation of the total appraised value of the veteran's residence homestead, and when a 100 percent disabled veteran passes away, a qualifying surviving spouse is entitled to the same residence homestead exemption for the property to which the veteran's exemption applied. However, the resolution author has informed the committee that a gap exists in current law with respect to veterans who pass away due to a condition or disease for which the federal Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics (PACT) Act of 2022 establishes a presumption of service connection but who are not yet rated as 100 percent disabled at the time of the veteran's death, in which case the surviving spouse is not entitled to a residence homestead exemption. H.J.R. 133 seeks to address this issue by authorizing the legislature to entitle the surviving spouse of a veteran who died as a result of a qualifying condition or disease presumed under federal law to have been service-connected to certain exemptions from property taxation.

H.J.R. 133 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 veteran who died as a result of a condition or disease that is presumed under federal law to have been service-connected.

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 Subsections (q) and (r), as follows:

(q) Authorizes the legislature by general law to provide that the surviving spouse of a veteran of the armed services of the United States who died as a result of a condition or disease that is presumed under federal law to have been service-connected is entitled to an exemption from ad valorem taxation of all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the veteran.

(r) Authorizes the legislature by general law to provide that a surviving spouse who qualifies for and receives an exemption in accordance with Subsection (q) of this section and who subsequently qualifies a different property as the surviving spouse's residence homestead 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 first homestead for which the exemption was received in accordance with Subsection (q) of Section 1-b (Residence Homestead Tax Exemptions and Limitations) in the last year in which the surviving spouse received the exemption in

accordance with that subsection for that homestead if the surviving spouse has not remarried since the death of the 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 89th Legislature, Regular Session, 2025, 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 veteran who died as a result of a condition or disease that is presumed under federal law to have been service-connected.

(b) Provides that Sections 1-b(q) and (r), Article VIII (Taxation and Revenue), of this constitution take effect January 1, 2026, and apply only to a tax year beginning on or after that date.

(c) Provides that this temporary provision expires January 1, 2027.

SECTION 3. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 4, 2025. Sets forth the required language of the ballot.