

## **RESOLUTION ANALYSIS**

H.J.R. 75  
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Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

There are concerns regarding the eligibility of fully disabled veterans for an exemption from taxation of the total appraised value of the veteran's residence homestead and the transferability of that exemption to the surviving spouse of such a veteran. It is asserted that fully disabled veterans who passed away before the effective date of the law creating the tax exemption were not eligible for the exemption, calling into question whether the surviving spouses of those veterans are deprived of the exemption. Although a recent attorney general's opinion appears to confirm that the surviving spouses of fully disabled veterans who died before the effective date of the law creating the exemption are not deprived of the allotted property tax exemption, concerns remain. H.J.R. 75 seeks to address these concerns.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 75 proposes an amendment to the Texas Constitution to authorize the legislature by general law to provide for a property tax exemption 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 constitutional provision entitling such a veteran to that residence homestead exemption took effect, if the surviving spouse meets the other constitutional qualifications for the exemption. The resolution adds a temporary provision to the Texas Constitution, set to expire January 1, 2017, establishing that the resolution takes effect January 1, 2016, and applies only to property taxes imposed for a tax year beginning on or after January 1, 2016.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 3, 2015.