

RESOLUTION ANALYSIS

H.J.R. 21
By: Bell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that the circumstances under which a partially disabled veteran is entitled to a property tax exemption of part of the market value of a residence homestead donated to the veteran by a charitable organization are too narrow in scope and should be expanded to ensure that these veterans are not faced with serious financial strain or a tax burden. H.J.R. 21 proposes an amendment to the Texas Constitution to provide for the expansion of this exemption with respect to the circumstances under which the residence homestead was donated.

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. 21 proposes an amendment to the Texas Constitution to authorize the legislature by general law to provide for a property tax exemption for a partially disabled veteran of a percentage of the market value of the disabled veteran's residence homestead that is equal to the percentage of disability of the disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017.