

## **RESOLUTION ANALYSIS**

S.J.R. 47  
By: Campbell  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Calls have been made to expand the property tax exemption for the surviving spouses of veterans who are killed in service to their country. S.J.R. 47 seeks to answer those calls by providing surviving spouses of service members who were fatally injured in the line of duty the same property tax exemption afforded to the surviving spouses of certain other veterans.

### **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**

S.J.R. 47 proposes an amendment to the Texas Constitution to change from the surviving spouse of a member of the U.S. armed services who is killed in action to the surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty the designation under which the legislature may provide for such a surviving spouse to be entitled to an exemption from property 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 member of the armed services. The resolution adds a temporary provision set to expire January 1, 2021, making the resolution's provisions effective January 1, 2020, and applicable only to a tax year beginning on or after that effective date.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.