

RESOLUTION ANALYSIS

S.J.R. 35
By: Campbell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, the Tax Code provides a total residence homestead property tax exemption to the spouse of members of the armed services who are killed in action. Due to the exemption's phrasing, eligibility for the exemption does not include surviving spouses of members of the military who die during their service due to injuries that are not combat related. For example, members of the U.S. Air Force who are killed in a training exercise are not included in the current exemption even though their death was a direct result of their duties in the military. S.J.R. 35 seeks to remedy this situation by authorizing the legislature to provide a total residence homestead property tax exemption for the surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty.

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. 35 proposes an amendment to the Texas Constitution to change the scope of the authorization for 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 member of the U.S. armed services who is killed in action so that it applies instead with respect to the surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty. The amendment takes effect January 1, 2022, and applies only to a tax year beginning on or after that date.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 2, 2021.