

**SUBJECT:** Extending property tax exemption to spouses of certain military members

**COMMITTEE:** Ways & Means — favorable, without amendment

**VOTE:** 11 ayes — Meyer, Thierry, Button, Craddick, Gervin-Hawkins, Hefner, Muñoz, Noble, Raymond, Shine, Turner

0 nays

**WITNESSES:** For — (*Registered, but did not testify*: Larry Young, Game Warden Peace Officers Association; Dallas Reed, Texas Municipal Police Association)

Against — None

On — (*Registered, but did not testify*: Rick Parker, Comptroller of Public Accounts; Alexandra Taylor, Texas Military Department)

**BACKGROUND:** Texas Constitution Art. 8, sec. 1-b(m) states that the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty 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.

Some have suggested that the current exemption from property taxation for a surviving spouse of a United States armed services member killed or fatally injured in the line of duty should be revised to include a surviving spouse of a National Guard member killed in the line of duty while serving on a state deployment.

**DIGEST:** HJR 165 would amend the Texas Constitution to expand the scope of the residence homestead property tax exemption from a surviving spouse of a United States armed services member killed or fatally injured in the line of duty to a spouse of a military service member killed or fatally injured in the line of duty. The Legislature could define "military service member" and could prescribe additional eligibility requirements for the exemption.

A ballot proposal would be presented to voters at an election on November 7, 2023, and would read: "The 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 military service member who is killed or fatally injured in the line of duty."

NOTES:

The enabling legislation for HJR 165 is HB 4181.

According to the Legislative Budget Board, the proposed constitutional amendment would have no cost to the state other than the cost of publication, which would be \$204,406.