

BILL ANALYSIS

Senate Research Center

H.J.R. 89
By: Wong (Deuell)
Finance
5/21/2005
Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

During times of conflict, some servicemen give to our country in a way that is often immeasurable - they are severely disabled by injuries received during combat. To honor their service to our country, H.J.R. 89 proposes a constitutional amendment to allow local governing bodies to increase the property tax exemption for those servicemen who are the most disabled and who have also been awarded a Purple Heart.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by adding Subsection (b-1) as follows:

(b-1) Provides that in addition to the exemption provided by Subsection (b) of this section, for a disabled veteran as defined by Subsection (b) of this section who has a service-connected disability rating of more than 70 percent and has been awarded the Purple Heart or the Congressional Medal of Honor, the legislature, by general law, may authorize the governing body of a county, city, town, school district, or other political subdivision of this state, in the manner required by law for official action, to provide an exemption from taxation by the political subdivision of not more than \$25,000 of the assessed value of a property that is provided an exemption under Subsection (b) of this section. Authorizes the legislature to authorize the governing body of a taxing unit that grants an exemption to a disabled veteran under this subsection to provide for the transfer of the exemption for the property to the surviving spouse of the disabled veteran.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 8, 2005. Sets forth the required language for the ballot.