

BILL ANALYSIS

Senate Research Center
83R2256 CJC-D

S.J.R. 16
By: Van de Putte
Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.J.R. 16 proposes a constitutional amendment creating a 100 percent property tax exemption for spouses of active duty service members who are killed in combat, a.k.a. Gold Star Spouses. During the 81st Legislature, 100 percent property tax exemptions were approved for 100 percent disabled veterans and in the 82nd Legislature extended that exemption to the surviving spouses of those veterans.

The Texas Legislature has shown a bipartisan commitment to providing property tax relief to veterans who have paid a great price in the service of the United States. This constitutional amendment, and its enabling legislation, will show the Texas Legislature's commitment to families when a service member pays the ultimate price of service. The enabling legislation for this resolution is S.B. 163.

As proposed, S.J.R. 16 proposes a constitutional amendment creating a 100 percent property tax exemption for spouses of active duty service members who are killed in combat.

As proposed, S.J.R. 16 proposes a 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 member of the armed services of the United States who is killed in action.

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 1-b, Article VIII, Texas Constitution, by adding Subsections (l) and (m), as follows:

(l) Authorizes the legislature by general law to provide that the surviving spouse of a member of the armed services of the United States who is killed in action 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 since the death of the member of the armed services and the property was the residence homestead of the member of the armed services when the member died.

(m) Authorizes the legislature by general law to provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (l) of this section subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from ad valorem taxation of the former homestead in accordance with Subsection (l) of this section in the last year in which the surviving spouse received an exemption in accordance with that subsection for that homestead if the surviving spouse has not remarried since the death of the member of the armed services.

SECTION 2. Adds the following temporary provision to the Texas Constitution:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 83rd Legislature, Regular Session, 2013, 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 member of the armed services of the United States who is killed in action.

(b) Provides that Sections 1-b(1) and (m), Article VIII, of this constitution take effect January 1, 2014, and apply only to a tax year beginning on or after that date.

(c) Provides that this temporary provision expires January 1, 2015.

SECTION 3. Requires the proposed constitutional amendment to be submitted to the voters at an election to be held November 5, 2013. Sets forth the required language of the ballot.