

## **BILL ANALYSIS**

Senate Research Center  
86R2139 SMT-D

S.J.R. 47  
By: Campbell  
Property Tax  
3/23/2019  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

S.J.R. 47 proposes a constitutional amendment authorizing the legislature to provide an exemption from ad valorem taxation for the spouses of those members of the military who are killed or fatally injured in the line of duty. This is a companion bill to S.B. 196.

Currently, Texas provides a 100 percent property tax exemption to the spouses of members of the armed services who are killed in action. Due to its phrasing, the exemption does not include members of the military who die during their service due to injuries sustained that are not combat-related. For example, members of the 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.B. 196 amends the Tax Code in order to include this group. S.B. 196 only affects a few dozen people in the entire state.

As proposed, S.J.R. 47 adds 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 on the United States who is killed or fatally injured in the line of duty.

### **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(m), Article VIII, Texas Constitution, as follows:

(m) 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 or fatally injured in the line of duty, rather than 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.

SECTION 2. Amends the Texas Constitution to add a temporary provision as follows:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, 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 or the armed services of the United States who is killed or fatally injured in the line of duty.

(b) Makes application of Section 1-b(m), Article VII, Texas Constitution, prospective to January 1, 2020.

(c) Provides that this temporary provision expires January 1, 2021.

SECTION 3. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 5, 2019. Sets forth the required language of the ballot.