

BILL ANALYSIS

Senate Research Center
86R798 SMT-D

S.J.R. 67
By: Birdwell
Property Tax
4/29/2019
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.J.R. 67 proposes a constitutional amendment to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years of age or older at the time of the person's death.

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(d), Article VIII, Texas Constitution, as follows:

(d) Prohibits the total amount of ad valorem taxes imposed on the homestead for general elementary and secondary public school purposes, if a person who is 65 years of age or older dies in a year in which the person received the exemption, or if a person who is disabled dies on or after January 1, 2013, and received the exemption in that year, from being increased while it remains the residence homestead of that person's surviving spouse if the spouse is 55 years of age or older at the time of the person's death, subject to any exceptions provided by general law.

SECTION 2. Provides that the following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years of age or older at the time of the person's death.

(b) Provides that the amendment to Section 1-b(d), Article VIII, of this constitution takes effect January 1, 2020, and applies only to ad valorem taxes imposed for a tax year beginning on or after that date.

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

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