

BILL ANALYSIS

Senate Research Center
80R6647 JPL-D

S.J.R. 29
By: Carona, Van de Putte
Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Veterans with service-related injuries receive a disability rating ranging from zero to 100. Based on these ratings, the state provides veterans a sliding scale exemption from certain ad valorem property taxes. S.J.R. 29 proposes a constitutional amendment to authorize the exemption from ad valorem property taxes of the homestead residence of a disabled veteran who receives a rating of "100 percent disabled" or "totally disabled."

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

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

- (i) Authorizes the legislature by general law to exempt from ad valorem taxation all or part of the market value of the residence homestead of a disabled veteran who is certified as having a service-connected disability with a disability rating of 100 percent or totally disabled and to provide additional eligibility requirements for the exemption. Defines "disabled veteran."

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 6, 2007. Sets forth the required language of the ballot.