



REPRESENTATIVE ROBERTO R. ALONZO'S capitol report



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Review of 10 Constitutional Amendments to be Profiled from August - October Capitol Reports in a 10-Part Series; Election is Tues, Nov. 8, 2011

During the 2011 Regular Session, the 82nd Texas Legislature passed ten joint resolutions proposing 10 amendments to the state constitution. These amendments, in turn, will be offered for voter approval on the November 8, 2011, election ballot. During the months of August through October, this *Capitol Report* will carry a 10-part series highlighting all 10 amendments to allow our readers an opportunity to examine each of them closely and thoroughly prior to the November election. The final part of the series will also include sample ballot of all the amendments that can be used as a checklist to help constituents stay well-informed about all the issues that will appear on that ballot.

The Texas Constitution provides that the legislature, by a two-thirds vote of all members of each house, may propose amendments revising the constitution and that proposed amendments must then be submitted for approval to the qualified voters of the state. A proposed amendment becomes a part of the constitution if a majority of the votes cast in an election on the proposition are cast in its favor. An amendment approved by voters is effective on the date of the official canvass of returns showing adoption. The date of canvass, by law, is not earlier than the 15th or later than the 30th day after election day. An amendment may provide for a later effective date. From its adoption in 1876 through November 2009, (81st Session) the legislature has proposed 646 amendments to the state constitution, and 643 have gone before Texas voters. Of the amendments on the ballot, 467 have been approved by the electorate and 176 have been defeated. The last election for constitutional amendment was November 3, 2009.

In addition to the highlights provided in this *Capitol Report*, readers are also encouraged to visit the Texas Legislative Council's (TLC) website, and review the document entitled, *The Condensed Analyses of Proposed Constitutional Amendments* which contains, for each proposed amendment that will appear on the November 8 ballot, information including the ballot language, an analysis, and the text of the joint resolution proposing the amendment. The analysis also includes background information and a summary of comments made about each proposed constitutional amendment by supporters and by opponents. That document can be found by visiting the following website:

<http://www.tlc.state.tx.us/pubsconamend/analyses11/analyses11.pdf>

*[In this week's Capitol Report, we profile Constitutional Amendment #1;
next week we profile Constitutional Amendment #2]*

Amendment No. 1 (S.J.R. 14) **[Continued from right column]**

Comments by Opponents. By allowing the surviving spouse of a disabled veteran to receive an exemption from property taxation of the surviving spouse's residence homestead, the proposed amendment would lengthen the period that the homestead is exempt from taxation, thereby decreasing property tax revenue to local governments. The state should not provide for new property tax exemptions at a time when essential services such as public education and health care are underfunded.

Amendment No. 1 (S.J.R. 14)

The 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 100 percent or totally disabled veteran.

Summary of Proposed Amendment. Section 1-b(i), Article VIII, Texas Constitution, authorizes the legislature by general law to exempt from property (ad valorem) taxation all or part of the market value of the residence homestead of a disabled veteran who is certified as having a disability rating of 100 percent or totally disabled. The proposed amendment would add Subsections (j) and (k) to Section 1-b. Proposed Subsection (j) would authorize the legislature by general law to provide that the surviving spouse of a 100 percent or totally disabled veteran who qualified for an exemption in accordance with Subsection (i) from property taxation of all or part of the market value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from property taxation of the same portion of the market value of the same property to which the disabled veteran's exemption applied if the surviving spouse has not remarried since the death of the disabled veteran and the property was the residence homestead of the surviving spouse when the disabled veteran died and remains the surviving spouse's residence homestead.

Proposed Subsection (k) would authorize the legislature by general law to provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (j) subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from property taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption of the former homestead in accordance with Subsection (j) in the last year in which the surviving spouse received an exemption in accordance with that subsection for the former homestead if the surviving spouse has not remarried since the death of the disabled veteran. The proposed amendment would apply only to a tax year beginning on or after January 1, 2012.

Summary of Comments Made About the Proposed Amendment. The following paragraphs are based on comments made about the amendment during the legislative process and generally summarize the main arguments supporting or opposing the amendment.

Comments by Supporters. The proposed amendment would recognize the sacrifices made by disabled veterans and their surviving spouses. The surviving spouses often forgo career opportunities and reduce their work hours, affecting their income and retirement benefits and thereby their ability to pay property taxes. The proposed amendment would provide disabled veterans the peace of mind of knowing that their surviving spouses will not be taxed out of their homes.

By allowing a surviving spouse to transfer the surviving spouse's exemption to a subsequent homestead, the proposed amendment would permit the surviving spouse to move to a different home, including a home closer to family, without losing the exemption. At the same time, the amendment would limit the cost to local governments of the exemption by limiting the amount of the exemption on the subsequent homestead to the value of the exemption on the former homestead.

Finally, the proposed amendment would be a sensible extension of existing state policy, as Texas already entitles certain surviving spouses to retain property tax relief previously granted to a deceased spouse, such as the freeze on school district property taxes granted to an owner of a residence homestead at age 65, which is transferred to a surviving spouse who is at least 55 years of age when the homeowner dies.

[Continue Analysis on left column; "Comments by Opponents"
Amendment No. 1 (S.J.R. 14)]