## HJR 6 -- PROPERTY TAX EXEMPTIONS

SPONSOR: Griffith

COMMITTEE ACTION: Voted "Do Pass" by the Special Committee on Tax Reform by a vote of 7 to 0.

Currently, all real property used as a homestead of any citizen of this state who is a former prisoner of war and who has a total service-connected disability, is exempt from taxation.

Upon voter approval, this proposed Constitutional amendment would exempt all real property used as a homestead from taxation for any military veteran who is a resident of this state and has a 100% service-connected disability as determined by the US Department of Veterans Affairs, and any military veteran who is a citizen of this state and a former prisoner of war.

If the 100% disabled veteran is deceased, the surviving spouse can continue using the exemption on the homestead property, provided that the surviving spouse uses, occupies, and maintains the homestead on which the disabled veteran was granted the original exemption. If the exempt homestead is subsequently sold or if the surviving spouse discontinues use of the property as the primary homestead, the exemption will expire.

This bill is the same as HJR 75 (2024) and similar to HJR 11 (2023).

PROPONENTS: Supporters say that this bill will put more money in the pockets of veterans. Proponents support the bill as it is, and they believe this will ease the pain on personal property tax and show veterans that we care.

Testifying in person for the bill were Representative Griffith; Troy Williams, MAVO and VFW.

OPPONENTS: No opposition voiced in person to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.