

HJR 6 -- PROPERTY TAX EXEMPTIONS

SPONSOR: Griffith

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 may 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).