

By: Beck

H.B. No. 2607

A BILL TO BE ENTITLED

AN ACT

relating to a temporary exemption from ad valorem taxation of the residence homestead of the surviving spouse of a firefighter or peace officer killed while performing official duties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.132 to read as follows:

Sec. 11.132. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF FIREFIGHTER OR PEACE OFFICER. (a) In this section:

(1) "Firefighter" means:

(A) an individual who is defined as fire protection personnel under Section 419.021, Government Code; or

(B) an individual who is a volunteer firefighter certified by the Texas Commission on Fire Protection or the State Firemen's or Fire Marshals' Association of Texas.

(2) "Peace officer" means an individual described by Article 2.12, Code of Criminal Procedure, who is elected, appointed, or employed as a peace officer by this state, a political subdivision of this state, or another entity listed in that article.

(3) "Surviving spouse" means the individual who was married to a firefighter or peace officer at the time of the firefighter's or peace officer's death.

(b) The surviving spouse of a firefighter or peace officer

1 killed while performing official duties is entitled to an exemption
2 from taxation of the total appraised value of the surviving
3 spouse's residence homestead for a period of five consecutive years
4 regardless of:

5 (1) the date the firefighter or peace officer died;
6 and

7 (2) whether the firefighter or peace officer was
8 living in the residence homestead at the time the firefighter or
9 peace officer died.

10 SECTION 2. Section 11.43(c), Tax Code, is amended to read as
11 follows:

12 (c) An exemption provided by Section 11.13, 11.131, 11.132,
13 11.17, 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h),
14 (j), or (j-1), 11.231, 11.254, 11.29, 11.30, or 11.31, once
15 allowed, need not be claimed in subsequent years, and except as
16 otherwise provided by Subsection (e), the exemption applies to the
17 property until it changes ownership or the person's qualification
18 for the exemption changes. However, the chief appraiser may
19 require a person allowed one of the exemptions in a prior year to
20 file a new application to confirm the person's current
21 qualification for the exemption by delivering a written notice that
22 a new application is required, accompanied by an appropriate
23 application form, to the person previously allowed the exemption.

24 SECTION 3. Section 11.431(a), Tax Code, is amended to read
25 as follows:

26 (a) The chief appraiser shall accept and approve or deny an
27 application for a residence homestead exemption, including a

1 disabled veteran residence homestead exemption or a temporary
2 exemption under Section 11.132 for the residence homestead of the
3 surviving spouse of a firefighter or peace officer who is killed
4 while performing official duties, after the deadline for filing it
5 has passed if it is filed not later than one year after the
6 delinquency date for the taxes on the homestead.

7 SECTION 4. Section 403.302(d-1), Government Code, is
8 amended to read as follows:

9 (d-1) For purposes of Subsection (d), a residence homestead
10 that receives an exemption under Section 11.131 or 11.132, Tax
11 Code, in the year that is the subject of the study is not considered
12 to be taxable property.

13 SECTION 5. Subchapter E, Chapter 42, Education Code, is
14 amended by adding Section 42.2511 to read as follows:

15 Sec. 42.2511. ADDITIONAL STATE AID FOR TEMPORARY HOMESTEAD
16 EXEMPTION. (a) Notwithstanding Section 42.2516 or any other
17 provision of this chapter, a school district is entitled to
18 additional state aid to the extent that state aid under this chapter
19 based on the determination of the school district's taxable value
20 of property as provided under Subchapter M, Chapter 403, Government
21 Code, does not fully compensate the district for ad valorem tax
22 revenue lost due to the temporary exemption from ad valorem
23 taxation of the residence homestead of the surviving spouse of a
24 firefighter or peace officer killed while performing official
25 duties under Section 1-b(k), Article VIII, Texas Constitution, as
26 proposed by the joint resolution to amend that section adopted by
27 the 82nd Legislature, Regular Session, 2011.

1 (b) The commissioner, using information provided by the
2 comptroller, shall compute the amount of additional state aid to
3 which a district is entitled under Subsection (a). A determination
4 by the commissioner under this section is final and may not be
5 appealed.

6 (c) Notwithstanding any other provision of this chapter, in
7 computing state aid for the 2012-2013 school year, a school
8 district's taxable value of property under Subchapter M, Chapter
9 403, Government Code, is determined as if the temporary exemption
10 from ad valorem taxation of the residence homestead of the
11 surviving spouse of a firefighter or peace officer killed while
12 performing official duties under Section 1-b(k), Article VIII,
13 Texas Constitution, as proposed by the joint resolution to amend
14 that section adopted by the 82nd Legislature, Regular Session,
15 2011, had been in effect for the 2011 tax year. This subsection
16 expires September 1, 2014.

17 SECTION 6. Section 11.132, Tax Code, as added by this Act,
18 applies only to a tax year beginning on or after January 1, 2012.

19 SECTION 7. This Act takes effect January 1, 2012, but only
20 if the constitutional amendment proposed by the 82nd Legislature,
21 Regular Session, 2011, authorizing the legislature to temporarily
22 exempt from ad valorem taxation the residence homestead of the
23 surviving spouse of a firefighter or peace officer killed while
24 performing official duties is approved by the voters. If that
25 amendment is not approved by the voters, this Act has no effect.