

By: Beck

H.J.R. No. 128

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for a temporary exemption from ad valorem taxation of the  
3 residence homestead of the surviving spouse of a firefighter or  
4 peace officer killed while performing official duties.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
7 is amended by adding Subsection (k) to read as follows:

8 (k) The legislature by general law may provide that the  
9 surviving spouse of a firefighter or peace officer killed while  
10 performing official duties is entitled to a five-year exemption  
11 from ad valorem taxation of a residence homestead that is the  
12 principal residence of the surviving spouse. The legislature by  
13 general law shall define the terms "firefighter" and "peace  
14 officer" for purposes of this subsection. The legislature by  
15 general law may provide additional limitations on the eligibility  
16 for and use of an exemption under this subsection.

17 SECTION 2. The following temporary provision is added to  
18 the Texas Constitution:

19 TEMPORARY PROVISION. (a) This temporary provision applies  
20 to the constitutional amendment proposed by the 82nd Legislature,  
21 Regular Session, 2011, authorizing the legislature to provide for a  
22 temporary exemption from ad valorem taxation of the residence  
23 homestead of the surviving spouse of a firefighter or peace officer  
24 killed while performing official duties.

1       (b) Section 1-b(k), Article VIII, of this constitution  
2 takes effect January 1, 2012, and applies only to a tax year  
3 beginning on or after that date.

4       (c) This temporary provision expires January 1, 2013.

5       SECTION 3. This proposed constitutional amendment shall be  
6 submitted to the voters at an election to be held November 8, 2011.  
7 The ballot shall be printed to permit voting for or against the  
8 proposition: "The constitutional amendment authorizing the  
9 legislature to provide for a temporary exemption from ad valorem  
10 taxation of the residence homestead of the surviving spouse of a  
11 firefighter or peace officer killed while performing official  
12 duties."