

By: King of Taylor

H.J.R. No. 116

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing  
2 body of a political subdivision to provide an additional exemption  
3 from ad valorem taxation of the residence homesteads of certain  
4 surviving spouses of peace officers and firefighters killed in the  
5 line of duty.

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

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

9 (q) The governing body of a political subdivision by  
10 official action may exempt from ad valorem taxation all or part of  
11 the appraised value of the residence homestead of the surviving  
12 spouse of a peace officer or a firefighter, including a firefighter  
13 of an organized volunteer fire department, if the surviving spouse  
14 has not remarried since the death of the peace officer or  
15 firefighter, the property was the residence homestead of the  
16 surviving spouse on the date the peace officer or firefighter died  
17 or was acquired by the surviving spouse before the second  
18 anniversary of that date, and the peace officer or firefighter was  
19 killed, or died as a result of an injury incurred, while in the  
20 performance of official duties as a peace officer or firefighter.  
21 The governing body may adopt the exemption as a specified dollar  
22 amount or as a percentage of the appraised value of the surviving  
23 spouse's residence homestead. An exemption under this subsection  
24 is in addition to any other exemptions provided by this section.

1 Where ad valorem taxes have previously been pledged for the payment  
2 of debt, the taxing officers of a political subdivision may  
3 continue to levy and collect the taxes against the value of  
4 homesteads exempted under this subsection until the debt is  
5 discharged if the cessation of the levy would impair the obligation  
6 of the contract by which the debt was created. The legislature by  
7 general law shall define "peace officer" and "firefighter" for  
8 purposes of this subsection. The legislature by general law may  
9 provide additional eligibility requirements for the exemption and  
10 may provide for the application of the exemption to a different  
11 residence homestead subsequently acquired in the same political  
12 subdivision by the surviving spouse.

13         SECTION 2. The following temporary provision is added to  
14 the Texas Constitution:

15         TEMPORARY PROVISION. (a) This temporary provision applies  
16 to the constitutional amendment proposed by the 84th Legislature,  
17 Regular Session, 2015, authorizing the governing body of a  
18 political subdivision to provide an additional exemption from ad  
19 valorem taxation of the residence homesteads of certain surviving  
20 spouses of peace officers and firefighters killed in the line of  
21 duty.

22         (b) Section 1-b(q), Article VIII, of this constitution  
23 takes effect January 1, 2016, and applies only to a tax year that  
24 begins on or after that date.

25         (c) This temporary provision expires January 1, 2017.

26         SECTION 3. This proposed constitutional amendment shall be  
27 submitted to the voters at an election to be held November 3, 2015.

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1 The ballot shall be printed to permit voting for or against the  
2 proposition: "The constitutional amendment authorizing the  
3 governing body of a political subdivision to provide an additional  
4 exemption from ad valorem taxation of the residence homesteads of  
5 certain surviving spouses of peace officers and firefighters killed  
6 in the line of duty."