

RESOLUTION ANALYSIS

H.J.R. 30
By: Roberts
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that the state should do more to honor the sacrifices made by certain disabled first responders and ensure that these Texans are able to remain in their homes following injuries sustained in the line of duty. H.J.R. 30 proposes an amendment to the Texas Constitution to authorize the legislature to create a residence homestead property tax exemption for qualifying disabled first responders.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 30 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation all or part of the market value of the residence homestead of a disabled first responder, to define "first responder" for purposes of that exemption, to provide additional eligibility requirements for the exemption, to provide that the surviving spouse of a disabled first responder who qualified for the property tax exemption is entitled to an exemption from property taxation of the same portion of the market value of the same property to which the disabled first responder's exemption applied if certain conditions are met, and to provide that, if a surviving spouse who qualifies for the exemption subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from property taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption for the former homestead in the last year in which the surviving spouse received the exemption for that homestead if the surviving spouse has not remarried since the death of the disabled first responder.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017.