

By: Gervin-Hawkins

H.B. No. 314

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an eligible peace officer who resides in a qualified high crime area.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.139 to read as follows:

Sec. 11.139. RESIDENCE HOMESTEAD OF ELIGIBLE PEACE OFFICER RESIDING IN QUALIFIED HIGH CRIME AREA. (a) In this section:

(1) "Eligible peace officer" means an individual listed under Article 2.12(1), (2), (3), or (4), Code of Criminal Procedure, who is employed full-time as a peace officer by this state or by a political subdivision of this state.

(2) "Qualified high crime area" means a census tract delineated by the United States Bureau of the Census in the most recent decennial census that is one of the 100 census tracts in this state with the highest per capita rate of arrests made for offenses under Title 5, Penal Code, as determined under Subsection (b).

(3) "Residence homestead" has the meaning assigned by Section 11.13.

(b) Not later than September 1 of each year, the Department of Public Safety shall:

(1) perform an analysis of crime statistics for the preceding tax year and identify the 100 census tracts in this state

1 with the highest number of per capita arrests made for offenses
2 under Title 5, Penal Code; and

3 (2) publish a list of the identified census tracts in
4 the Texas Register.

5 (c) An eligible peace officer is entitled to an exemption
6 from taxation of the total appraised value of the officer's
7 residence homestead if the residence homestead is located in a
8 qualified high crime area.

9 SECTION 2. (a) Section 11.139, Tax Code, as added by this
10 Act, applies only to ad valorem taxes imposed for a tax year
11 beginning on or after January 1, 2019.

12 (b) The Department of Public Safety shall perform the
13 initial analysis required by Section 11.139, Tax Code, as added by
14 this Act, and publish the list required by that section not later
15 than September 1, 2018.

16 SECTION 3. This Act takes effect January 1, 2018, but only
17 if the constitutional amendment proposed by the 85th Legislature,
18 1st Called Session, 2017, authorizing the legislature to exempt
19 from ad valorem taxation all or part of the market value of the
20 residence homestead of a peace officer who resides in a high crime
21 area is approved by the voters. If that constitutional amendment is
22 not approved by the voters, this Act has no effect.