By: Gervin-Hawkins   H.J.R. No. 44

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature

2 to exempt from ad valorem taxation all or part of the market value

3 of the residence homestead of a peace officer who resides in a high

4 crime area.

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 (t) to read as follows:

8   (t) The legislature by general law may exempt from ad

9 valorem taxation all or part of the market value of the residence

10 homestead of a peace officer who resides in a high crime area. The

11 legislature by general law may define "high crime area" and "peace

12 officer" for purposes of this subsection and may provide additional

13 eligibility requirements for the exemption authorized by this

14 subsection.

15   SECTION 2. The following temporary provision is added to

16 the Texas Constitution:

17   TEMPORARY PROVISION. (a) This temporary provision applies

18 to the constitutional amendment proposed by the 85th Legislature,

19 1st Called Session, 2017, authorizing the legislature to exempt

20 from ad valorem taxation all or part of the market value of the

21 residence homestead of a peace officer who resides in a high crime

22 area.

23   (b) Section 1-b(t), Article VIII, of this constitution

24 takes effect January 1, 2019, and applies only to ad valorem taxes

1   imposed for a tax year beginning on or after that date.

2   (c) This temporary provision expires January 1, 2020.

3   SECTION 3. This proposed constitutional amendment shall be 4 submitted to the voters at an election to be held November 7, 2017. 5 The ballot shall be printed to permit voting for or against the 6 proposition: "The constitutional amendment authorizing the 7 legislature to exempt from ad valorem taxation all or part of the 8 market value of the residence homestead of a peace officer who 9 resides in a high crime area."