

By: Fallon

H.J.R. No. 88

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for an exemption from ad valorem taxation of all or part
3 of the market value of the residence homestead of the surviving
4 spouse of a first responder who is killed or fatally injured 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 Subsections (o) and (p) to read as follows:

9 (o) The legislature by general law may provide that the
10 surviving spouse of a first responder who is killed or fatally
11 injured in the line of duty is entitled to an exemption from ad
12 valorem taxation of all or part of the market value of the surviving
13 spouse's residence homestead if the surviving spouse has not
14 remarried since the death of the first responder. The legislature
15 by general law may define "first responder" for purposes of this
16 subsection and may prescribe additional eligibility requirements
17 for the exemption authorized by this subsection.

18 (p) The legislature by general law may provide that a
19 surviving spouse who qualifies for and receives an exemption in
20 accordance with Subsection (o) of this section and who subsequently
21 qualifies a different property as the surviving spouse's residence
22 homestead is entitled to an exemption from ad valorem taxation of
23 the subsequently qualified homestead in an amount equal to the
24 dollar amount of the exemption from ad valorem taxation of the first

1 homestead for which the exemption was received in accordance with
2 Subsection (o) of this section in the last year in which the
3 surviving spouse received the exemption in accordance with that
4 subsection for that homestead if the surviving spouse has not
5 remarried since the death of the first responder.

6 SECTION 2. The following temporary provision is added to
7 the Texas Constitution:

8 TEMPORARY PROVISION. (a) This temporary provision applies
9 to the constitutional amendment proposed by the 85th Legislature,
10 Regular Session, 2017, authorizing the legislature to provide for
11 an exemption from ad valorem taxation of all or part of the market
12 value of the residence homestead of the surviving spouse of a first
13 responder who is killed or fatally injured in the line of duty.

14 (b) Sections 1-b(o) and (p), Article VIII, of this
15 constitution take effect January 1, 2018, and apply only to a tax
16 year beginning on or after that date.

17 (c) This temporary provision expires January 1, 2019.

18 SECTION 3. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 7, 2017.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing the
22 legislature to provide for an exemption from ad valorem taxation of
23 all or part of the market value of the residence homestead of the
24 surviving spouse of a first responder who is killed or fatally
25 injured in the line of duty."