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 <u>(p) The legislature by general law may provide that a</u>
- 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 <u>homestead is entitled to an exemption from ad valorem taxation of</u>
- 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 <u>TEMPORARY PROVISION</u>. (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."