SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature
to provide for an exemption from ad valorem taxation of all or part
of the market value of the residence homestead of the surviving
spouse of a first responder who is killed or fatally injured in the
line of duty.

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

SECTION 1. Section 1-b, Article VIII, Texas Constitution,
is amended by adding Subsections (o) and (p) to read as follows:

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

(p) The legislature by general law may provide that a
surviving spouse who qualifies for and receives an exemption in
accordance with Subsection (o) of this section and who subsequently
qualifies a different property as the surviving spouse's residence
homestead is entitled to an exemption from ad valorem taxation of
the subsequently qualified homestead in an amount equal to the
dollar amount of the exemption from ad valorem taxation of the first
homestead for which the exemption was received in accordance with
Subsection (o) of this section in the last year in which the
surviving spouse received the exemption in accordance with that
subsection for that homestead if the surviving spouse has not
remarried since the death of the first responder.

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

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

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

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

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