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
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1 dollar amount of the exemption from ad valorem taxation of the first
2 homestead for which the exemption was received in accordance with
3 Subsection (o) of this section in the last year in which the
4 surviving spouse received the exemption in accordance with that
5 subsection for that homestead if the surviving spouse has not
6 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."
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President of the Senate

I hereby certify that S.J.R. No. 1 was adopted by the Senate on March 13, 2017, by the following vote: Yeas 30, Nays 0.

Speaker of the House

I hereby certify that S.J.R. No. 1 was adopted by the House on May 23, 2017, by the following vote: Yeas 147, Nays 0, two present not voting.

Secretary of the Senate

Chief Clerk of the House