

By: Campbell, et al.
(Fallon)

S.J.R. No. 1

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

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.

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

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

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

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

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