

By: Holland, Bohac, Guillen

H.J.R. No. 139

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 homesteads of certain disabled
4 first responders and their surviving spouses.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsections (u), (v), and (w) to read as
8 follows:

9 (u) The legislature by general law may exempt from ad
10 valorem taxation all or part of the market value of the residence
11 homestead of a disabled first responder. The legislature by
12 general law may define "first responder" for purposes of this
13 section and may provide additional eligibility requirements for the
14 exemption authorized by this subsection.

15 (v) The legislature by general law may provide that the
16 surviving spouse of a disabled first responder who qualified for an
17 exemption in accordance with Subsection (u) of this section from ad
18 valorem taxation of all or part of the market value of the disabled
19 first responder's residence homestead when the disabled first
20 responder died is entitled to an exemption from ad valorem taxation
21 of the same portion of the market value of the same property to
22 which the disabled first responder's exemption applied if:

23 (1) the surviving spouse has not remarried since the
24 death of the disabled first responder; and

1 (2) the property:

2 (A) was the residence homestead of the surviving
3 spouse when the disabled first responder died; and

4 (B) remains the residence homestead of the
5 surviving spouse.

6 (w) The legislature by general law may provide that if a
7 surviving spouse who qualifies for an exemption in accordance with
8 Subsection (v) of this section subsequently qualifies a different
9 property as the surviving spouse's residence homestead, the
10 surviving spouse is entitled to an exemption from ad valorem
11 taxation of the subsequently qualified homestead in an amount equal
12 to the dollar amount of the exemption from ad valorem taxation of
13 the former homestead in accordance with Subsection (v) of this
14 section in the last year in which the surviving spouse received an
15 exemption in accordance with that subsection for that homestead if
16 the surviving spouse has not remarried since the death of the
17 disabled first responder.

18 SECTION 2. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 5, 2019.
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 homesteads of
24 certain disabled first responders and their surviving spouses."