

By: Hinojosa, Lucio

S.B. No. 129

A BILL TO BE ENTITLED

AN ACT

relating to eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders.

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

SECTION 1. Section 11.134(a)(1), Tax Code, is amended to read as follows:

(1) "First responder" means:

(A) an individual listed under Section 615.003, Government Code;

(B) a Special Agent of the United States Immigration and Customs Enforcement;

(C) a Customs and Border Protection Officer or Border Patrol Agent of the United States Customs and Border Protection; or

(D) an immigration enforcement agent or deportation officer of the Department of Homeland Security.

SECTION 2. Section 11.134(b), Tax Code, is amended to read as follows:

(b) The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the first responder and:

1           (1) in the case of the surviving spouse of a first  
2 responder described by Subsection (a)(1)(A), is an eligible  
3 survivor for purposes of Chapter 615, Government Code, as  
4 determined by the Employees Retirement System of Texas under that  
5 chapter; or ~~[and]~~

6           (2) in the case of the surviving spouse of a first  
7 responder described by Subsection (a)(1)(B), (C), or (D), was a  
8 resident of this state at the time of the first responder's death  
9 ~~[has not remarried since the death of the first responder].~~

10           SECTION 3. Section 11.134, Tax Code, as amended by this Act,  
11 applies only to a tax year beginning on or after January 1, 2020.

12           SECTION 4. This Act takes effect January 1, 2020.