

By: Hinojosa

S.B. No. 129

A BILL TO BE ENTITLED

AN ACT

1
2 relating to eligibility for the exemption from ad valorem taxation
3 of the residence homestead of the surviving spouse of certain first
4 responders.

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

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

8 (1) "First responder" means:

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

11 (B) an individual listed under Article 2.122(a),
12 Code of Criminal Procedure;

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

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

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

20 (b) The surviving spouse of a first responder who is killed
21 or fatally injured in the line of duty is entitled to an exemption
22 from taxation of the total appraised value of the surviving
23 spouse's residence homestead if the surviving spouse has not
24 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.