87R11573 SMT-D

By:  Patterson H.J.R. No. 119

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

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 (x), (y), and (z) to read as follows:

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

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

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

(2)  the property:

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

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

(z)  The legislature by general law may provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (y) of this section subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from ad valorem taxation of the former homestead in accordance with Subsection (y) of this section in the last year in which the surviving spouse received an exemption in accordance with that subsection for that homestead if the surviving spouse has not remarried since the death of the disabled first responder.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2021. 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 homesteads of certain disabled first responders and their surviving spouses."