

By: Kacal

H.B. No. 1279

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a local option exemption from ad valorem taxation of a
3 percentage of the appraised value of the residence homesteads of
4 certain volunteer first responders.

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

6 SECTION 1. Section 11.13(i), Tax Code, is amended to read as
7 follows:

8 (i) The assessor and collector for a taxing unit may
9 disregard the exemptions authorized by Subsection (b), (c), (d),
10 ~~[or] (n), or (t) [of this section]~~ and assess and collect a tax
11 pledged for payment of debt without deducting the amount of the
12 exemption if:

13 (1) prior to adoption of the exemption, the unit
14 pledged the taxes for the payment of a debt; and

15 (2) granting the exemption would impair the obligation
16 of the contract creating the debt.

17 SECTION 2. Section 11.13(m), Tax Code, is amended by adding
18 Subdivisions (1-a), (1-b), and (3) to read as follows:

19 (1-a) "Emergency medical services volunteer" has the
20 meaning assigned by Section 773.003, Health and Safety Code.

21 (1-b) "Qualifying volunteer first responder" means an
22 individual who:

23 (A) is an emergency medical services volunteer or
24 volunteer firefighter;

1 (B) has served in that capacity for the preceding
2 365 days; and

3 (C) during the preceding tax year:

4 (i) attended at least 24 hours of training
5 conducted by the emergency services or firefighting organization to
6 which the volunteer first responder belongs; and

7 (ii) participated in at least 25 percent of
8 the emergency calls received by the organization.

9 (3) "Volunteer firefighter" means an individual who
10 provides volunteer firefighting or other emergency services to an
11 organized fire department without remuneration, except
12 reimbursement for expenses.

13 SECTION 3. Section 11.13, Tax Code, is amended by adding
14 Subsections (t) and (u) to read as follows:

15 (t) In addition to any other exemptions provided by this
16 section, a qualifying volunteer first responder is entitled to an
17 exemption from ad valorem taxation by a taxing unit of a percentage,
18 not to exceed five percent, of the appraised value of the volunteer
19 first responder's residence homestead if the exemption is adopted
20 by the governing body of the taxing unit.

21 (u) Once authorized, an exemption adopted as provided by
22 Subsection (t) may be repealed by the governing body of the taxing
23 unit.

24 SECTION 4. Section 26.10(b), Tax Code, is amended to read as
25 follows:

26 (b) If the appraisal roll shows that a residence homestead
27 exemption under Section 11.13(c), ~~or~~ (d), or (t), 11.132, 11.133,

1 or 11.134 applicable to a property on January 1 of a year terminated
2 during the year and if the owner of the property qualifies a
3 different property for one of those residence homestead exemptions
4 during the same year, the tax due against the former residence
5 homestead is calculated by:

6 (1) subtracting:

7 (A) the amount of the taxes that otherwise would
8 be imposed on the former residence homestead for the entire year had
9 the owner qualified for the residence homestead exemption for the
10 entire year; from

11 (B) the amount of the taxes that otherwise would
12 be imposed on the former residence homestead for the entire year had
13 the owner not qualified for the residence homestead exemption
14 during the year;

15 (2) multiplying the remainder determined under
16 Subdivision (1) by a fraction, the denominator of which is 365 and
17 the numerator of which is the number of days that elapsed after the
18 date the exemption terminated; and

19 (3) adding the product determined under Subdivision
20 (2) and the amount described by Subdivision (1)(A).

21 SECTION 5. This Act applies only to ad valorem taxes imposed
22 for a tax year that begins on or after the effective date of this
23 Act.

24 SECTION 6. This Act takes effect January 1, 2022, but only
25 if the constitutional amendment proposed by the 87th Legislature,
26 Regular Session, 2021, to authorize a local option exemption from
27 ad valorem taxation of a percentage of the appraised value of the

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1 residence homesteads of certain volunteer first responders is
2 approved by the voters. If that amendment is not approved by the
3 voters, this Act has no effect.