

By: Kacal

H.J.R. No. 70

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a local option
2 exemption from ad valorem taxation of a percentage of the appraised
3 value of the residence homesteads of certain volunteer first
4 responders.

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 Subsection (r) to read as follows:

8 (r) The governing body of a political subdivision may exempt
9 from ad valorem taxation a percentage, not to exceed five percent,
10 of the appraised value of the residence homestead of a volunteer
11 first responder. Where ad valorem tax of a political subdivision
12 has previously been pledged for the payment of debt, the taxing
13 officers of the political subdivision may continue to levy and
14 collect the tax against the value of residence homesteads exempted
15 under this subsection until the debt is discharged if the cessation
16 of the levy would impair the obligation of the contract by which the
17 debt was created. The legislature by general law may define
18 "volunteer first responder" for purposes of this subsection and may
19 provide additional eligibility requirements for the exemption.

20 SECTION 2. The following temporary provision is added to
21 the Texas Constitution:

22 TEMPORARY PROVISION. (a) This temporary provision applies
23 to the constitutional amendment proposed by the 87th Legislature,
24 Regular Session, 2021, to authorize a local option exemption from

1 ad valorem taxation of a percentage of the appraised value of the
2 residence homesteads of certain volunteer first responders.

3 (b) The amendment to Section 1-b, Article VIII, of this
4 constitution takes effect January 1, 2022, and applies only to ad
5 valorem taxes imposed for a tax year beginning on or after that
6 date.

7 (c) This temporary provision expires January 1, 2023.

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 2, 2021.
10 The ballot shall be printed to provide for voting for or against the
11 proposition: "The constitutional amendment to authorize a local
12 option exemption from ad valorem taxation of a percentage, not to
13 exceed five percent, of the appraised value of the residence
14 homesteads of certain volunteer first responders."