

By: Patterson

H.J.R. No. 119

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for an exemption from ad valorem taxation of all or part  
3 of the market value of the residence homesteads of certain disabled  
4 first responders and their surviving spouses.

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

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

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

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

1           (2) the property:

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

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

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

18           SECTION 2. This proposed constitutional amendment shall be  
19 submitted to the voters at an election to be held November 2, 2021.  
20 The ballot shall be printed to permit voting for or against the  
21 proposition: "The constitutional amendment authorizing the  
22 legislature to provide for an exemption from ad valorem taxation of  
23 all or part of the market value of the residence homesteads of  
24 certain disabled first responders and their surviving spouses."