

By: Hinojosa

S.B. No. 300

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) a special agent of United States Immigration
12 and Customs Enforcement;

13 (C) a customs and border protection officer or
14 border patrol agent of United States Customs and Border Protection;
15 or

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

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

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

1 remarried since the death of the first responder and:

2 (1) in the case of the surviving spouse of a first
3 responder described by Subsection (a)(1)(A), is an eligible
4 survivor for purposes of Chapter 615, Government Code, as
5 determined by the Employees Retirement System of Texas under that
6 chapter; or ~~[and]~~

7 (2) in the case of the surviving spouse of a first
8 responder described by Subsection (a)(1)(B), (C), or (D), was a
9 resident of this state at the time of the first responder's death
10 ~~[has not remarried since the death of the first responder].~~

11 SECTION 3. The change in law made by this Act applies only
12 to a tax year beginning on or after January 1, 2022.

13 SECTION 4. This Act takes effect January 1, 2022.