

## **BILL ANALYSIS**

Senate Research Center  
85R3735 CJC-D

S.J.R. 1  
By: Campbell et al.  
Finance  
2/24/2017  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Too often Texas first responders pay the ultimate price to serve and protect our communities. For the families who lose a loved one while serving in the line of duty, the state has an obligation to make sure they are not faced with further hardships. S.J.R. 1 amends the state constitution to allow the legislature to honor the service of first responders killed or fatally injured in the line of duty by exempting the ad valorem property taxes for their surviving spouse.

#### Key Provisions:

- Amends the state constitution to allow the legislature to enact enabling legislation to provide a full or partial property tax exemption for the surviving spouse of a first responder killed in the line of duty.
- Applies the exemption every year until the surviving spouse remarries and follows the surviving spouse to a new home should they move.
- Sets the maximum value of the exemption at the value of the surviving spouse's home when the first responder was killed in the line of duty.

The enabling legislation is S.B. 15.

S.J.R. 1 proposes 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 homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 1-b, Article VIII, Texas Constitution, by adding Subsections (o) and (p), as follows:

(o) Authorizes the legislature to provide by general law that the surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from ad valorem taxation of all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the first responder. Authorizes the legislature by general law to define "first responder" and prescribe additional eligibility requirements for the authorized exemption.

(p) Authorizes the legislature by general law to provide that a surviving spouse who qualifies for and receives an exemption and who subsequently qualifies a different property as the surviving spouse's residence homestead 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 first homestead for which the exemption was received in the last year in which the surviving spouse received

the exemption for that homestead if the surviving spouse has not remarried since the death of the first responder.

SECTION 2. Amends the Texas Constitution by adding a temporary provision, as follows:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 85th Legislature, Regular Session, 2017, authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

(b) Provides that Sections 1-b(o) and (p) take effect January 1, 2018, and apply only to a tax year beginning on or after that date.

(c) Provides that this temporary provision expires January 1, 2019.

SECTION 3. Requires that this proposed constitutional amendment be submitted to the voters at an election to be held on November 7, 2017. Sets forth the required language for the ballot.