

1-1 By: Campbell, et al. S.J.R. No. 1  
1-2 (In the Senate - Filed December 15, 2016; January 25, 2017,  
1-3 read first time and referred to Committee on Finance;  
1-4 March 1, 2017, reported favorably by the following vote: Yeas 15,  
1-5 Nays 0; March 1, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Nelson	X		
1-9	Hinojosa	X		
1-10	Bettencourt	X		
1-11	Birdwell	X		
1-12	Hancock	X		
1-13	Huffman	X		
1-14	Kolkhorst	X		
1-15	Nichols	X		
1-16	Schwertner	X		
1-17	Seliger	X		
1-18	Taylor of Galveston	X		
1-19	Uresti	X		
1-20	Watson	X		
1-21	West	X		
1-22	Whitmire	X		

1-23 SENATE JOINT RESOLUTION

1-24 proposing a constitutional amendment authorizing the legislature  
1-25 to provide for an exemption from ad valorem taxation of all or part  
1-26 of the market value of the residence homestead of the surviving  
1-27 spouse of a first responder who is killed or fatally injured in the  
1-28 line of duty.

1-29 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
1-31 is amended by adding Subsections (o) and (p) to read as follows:

1-32 (o) The legislature by general law may provide that the  
1-33 surviving spouse of a first responder who is killed or fatally  
1-34 injured in the line of duty is entitled to an exemption from ad  
1-35 valorem taxation of all or part of the market value of the surviving  
1-36 spouse's residence homestead if the surviving spouse has not  
1-37 remarried since the death of the first responder. The legislature  
1-38 by general law may define "first responder" for purposes of this  
1-39 subsection and may prescribe additional eligibility requirements  
1-40 for the exemption authorized by this subsection.

1-41 (p) The legislature by general law may provide that a  
1-42 surviving spouse who qualifies for and receives an exemption in  
1-43 accordance with Subsection (o) of this section and who subsequently  
1-44 qualifies a different property as the surviving spouse's residence  
1-45 homestead is entitled to an exemption from ad valorem taxation of  
1-46 the subsequently qualified homestead in an amount equal to the  
1-47 dollar amount of the exemption from ad valorem taxation of the first  
1-48 homestead for which the exemption was received in accordance with  
1-49 Subsection (o) of this section in the last year in which the  
1-50 surviving spouse received the exemption in accordance with that  
1-51 subsection for that homestead if the surviving spouse has not  
1-52 remarried since the death of the first responder.

1-53 SECTION 2. The following temporary provision is added to  
1-54 the Texas Constitution:

1-55 TEMPORARY PROVISION. (a) This temporary provision applies  
1-56 to the constitutional amendment proposed by the 85th Legislature,  
1-57 Regular Session, 2017, authorizing the legislature to provide for  
1-58 an exemption from ad valorem taxation of all or part of the market  
1-59 value of the residence homestead of the surviving spouse of a first  
1-60 responder who is killed or fatally injured in the line of duty.

1-61 (b) Sections 1-b(o) and (p), Article VIII, of this

2-1 constitution take effect January 1, 2018, and apply only to a tax  
2-2 year beginning on or after that date.

2-3 (c) This temporary provision expires January 1, 2019.

2-4 SECTION 3. This proposed constitutional amendment shall be  
2-5 submitted to the voters at an election to be held November 7, 2017.  
2-6 The ballot shall be printed to permit voting for or against the  
2-7 proposition: "The constitutional amendment authorizing the  
2-8 legislature to provide for an exemption from ad valorem taxation of  
2-9 all or part of the market value of the residence homestead of the  
2-10 surviving spouse of a first responder who is killed or fatally  
2-11 injured in the line of duty."

2-12 \* \* \* \* \*