

1-1 By: Hinojosa S.B. No. 129  
 1-2 (In the Senate - Filed November 12, 2018; February 1, 2019,  
 1-3 read first time and referred to Committee on Property Tax;  
 1-4 April 15, 2019, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 5, Nays 0; April 15, 2019,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			

1-14 COMMITTEE SUBSTITUTE FOR S.B. No. 129 By: Hinojosa

1-15 A BILL TO BE ENTITLED  
 1-16 AN ACT

1-17 relating to eligibility for the exemption from ad valorem taxation  
 1-18 of the residence homestead of the surviving spouse of certain first  
 1-19 responders.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 11.134(a)(1), Tax Code, is amended to  
 1-22 read as follows:

1-23 (1) "First responder" means:

1-24 (A) an individual listed under Section 615.003,  
 1-25 Government Code;

1-26 (B) a Special Agent of the United States  
 1-27 Immigration and Customs Enforcement;

1-28 (C) a Customs and Border Protection Officer or  
 1-29 Border Patrol Agent of the United States Customs and Border  
 1-30 Protection; or

1-31 (D) an immigration enforcement agent or  
 1-32 deportation officer of the Department of Homeland Security.

1-33 SECTION 2. Section 11.134(b), Tax Code, is amended to read  
 1-34 as follows:

1-35 (b) The surviving spouse of a first responder who is killed  
 1-36 or fatally injured in the line of duty is entitled to an exemption  
 1-37 from taxation of the total appraised value of the surviving  
 1-38 spouse's residence homestead if the surviving spouse has not  
 1-39 remarried since the death of the first responder and:

1-40 (1) in the case of the surviving spouse of a first  
 1-41 responder described by Subsection (a)(1)(A), is an eligible  
 1-42 survivor for purposes of Chapter 615, Government Code, as  
 1-43 determined by the Employees Retirement System of Texas under that  
 1-44 chapter; or [and]

1-45 (2) in the case of the surviving spouse of a first  
 1-46 responder described by Subsection (a)(1)(B), (C), or (D), was a  
 1-47 resident of this state at the time of the first responder's death  
 1-48 [has not remarried since the death of the first responder].

1-49 SECTION 3. Section 11.134, Tax Code, as amended by this Act,  
 1-50 applies only to a tax year beginning on or after January 1, 2020.

1-51 SECTION 4. This Act takes effect January 1, 2020.

1-52 \* \* \* \* \*