

## **RESOLUTION ANALYSIS**

H.J.R. 139  
By: Holland  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that first responders in Texas dutifully protect and serve Texas communities every day but that certain disabled first responders are not eligible for the same benefits as disabled veterans. H.J.R. 139 seeks to provide relief to struggling disabled first responders by creating a property tax exemption for qualifying disabled first responders and their surviving spouses.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 139 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation all or part of the market value of the residence homestead of a disabled first responder. The resolution authorizes the legislature by general law to define "first responder" for the purposes of the exemption and to provide additional eligibility requirements for the exemption.

H.J.R. 139 authorizes the legislature by general law to provide that the surviving spouse of a disabled first responder who qualified for the exemption when the disabled first responder died is entitled to an exemption from property taxation of the same portion of the market value of the same property to which the disabled first responder's exemption applied if:

- the surviving spouse has not remarried since the death of the disabled first responder; and
- the property was the residence homestead of the surviving spouse when the disabled first responder died and remains the residence homestead of the surviving spouse.

H.J.R. 139 authorizes the legislature by general law to provide that if a surviving spouse who qualifies for such an exemption qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from property taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from property taxation of the former homestead in the last year in which the surviving spouse received an exemption for that homestead if the surviving spouse has not remarried since the death of the disabled first responder.

**ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.