

- SUBJECT:** Property tax exemption for surviving spouses of certain first responders
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 10 ayes — D. Bonnen, Y. Davis, Bohac, Darby, E. Johnson, Murr, Raymond, Shine, Springer, Stephenson
- 0 nays
- 1 absent — Murphy
- SENATE VOTE:** On final passage, March 13 — 30-0
- WITNESSES:** *On House companion resolution, HJR 88:*  
For — (*Registered, but did not testify:* Arianna Smith, Combined Law Enforcement Associations of Texas (CLEAT); David Sinclair, Game Warden Peace Officers Association; Allen Blakemore and Casey Haney, State Firefighters' and Fire Marshals' Association; Julia Parenteau, Texas Association of Realtors; Noel Johnson, Texas Municipal Police Association; Deborah Ingersoll, Texas State Troopers Association)
- Against — None
- BACKGROUND:** Texas Constitution, Art. 8, sec. 1(b) requires that all real and tangible personal property be taxed in proportion to its value unless exempted under the Constitution.
- DIGEST:** SJR 1 would amend the Texas Constitution to allow the Legislature to entitle the surviving spouse of a first responder who was killed or fatally injured in the line of duty to a property tax exemption of all or part of the market value of the spouse's residence homestead, if the spouse had not remarried. If the surviving spouse moved to a new homestead after receiving an exemption, the Legislature could entitle the spouse to an exemption on the new homestead equal to the dollar amount of the exemption for the previous homestead in the last year in which it was received.

The Legislature could define "first responder" and prescribe additional eligibility requirements for the exemption.

The ballot proposal would be presented to voters at an election on November 7, 2017. The proposal would read: "The 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."

If approved by voters, the amendment would take effect January 1, 2018, and would apply only to a tax year beginning on or after that date.

**SUPPORTERS  
SAY:**

SJR 1 would extend the same well-deserved property tax exemption given to surviving spouses of veterans and disabled veterans to surviving spouses of first responders. The spouse of a fallen first responder loses a source of income, which can jeopardize his or her ability to pay property taxes and may ultimately affect the ability of surviving spouses to maintain their homesteads. SJR 1 would help ensure that families in these situations were not forced to sell their homes due to this sudden property tax burden. The tax exemption would be appropriate considering the significant sacrifices made by these families.

**OPPONENTS  
SAY:**

SJR 1 would continue a pattern of giving tax exemptions to specialized groups, when instead the Legislature should focus its efforts on reducing the aggregate property tax burden. Exempting a specific category of people, regardless of how deserving, results in an increased tax burden on other homeowners.

**NOTES:**

SB 15 by Huffines, the enabling legislation for SJR 1, is set for second-reading consideration on today's calendar.

According to the Legislative Budget Board, SJR 1 would have no fiscal

implication to the state other than the cost for publication of the resolution, which would be \$114,369. Any additional fiscal implication would be attributable to the resolution's enabling legislation.

A companion resolution, HJR 88 by Fallon, was reported favorably from the House Ways and Means Committee on May 3. Another companion, HJR 86 by Button, was left pending after a public hearing of the House Ways and Means Committee on April 26.