

- SUBJECT:** Allowing property tax exemptions for disabled first responders
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 9 ayes — D. Bonnen, Y. Davis, Darby, Murphy, Murr, Raymond, Shine, Springer, Stephenson
- 0 nays
- 2 absent — Bohac, E. Johnson
- WITNESSES:** For — Charley Wilkison, Combined Law Enforcement Associations of Texas, CLEAT; Frederick Frazier, Dallas Police Association; Ray Hunt, Houston Police Officers' Union; Mitch Landry, Texas Municipal Police Association (TMPA); (*Registered, but did not testify:* Anthony Marquardt, Association of Texas EMS Professionals; James McDade, Dallas Fire Fighters Association; Johnny Villarreal, Houston Fire Fighters Local 341; Glenn Deshields, Texas State Association of Fire Fighters; Aidan Alvarado, Texas State Association of Firefighters; Deborah Ingersoll, Texas State Troopers Association; Alexie Swirsky)
- Against — (*Registered, but did not testify:* Hilary Shine, City of Killeen; Dana Blanton)
- BACKGROUND:** Texas Constitution, Art. 8, sec. 1-b(i) authorizes the Legislature to provide a partial or total residence homestead exemption to a 100 percent disabled veteran. Sec. 1-b(j) allows the Legislature to provide a partial or total residence homestead exemption to the surviving spouse of a 100 percent disabled veteran, provided that the spouse had not remarried, the property was the spouse's residence homestead at the time of the veteran's death, and the property remained the spouse's residence homestead.
- DIGEST:** HJR 30 would amend the Texas Constitution to allow the Legislature to provide a partial or total residence homestead exemption to a disabled first responder.

It also would allow the Legislature to entitle the surviving spouse of a disabled first responder who qualified for the exemption to a partial or total residence homestead exemption, provided the surviving spouse had not remarried, the property was the spouse's residence homestead when the disabled first responder died, and the property remained the spouse's residence homestead.

The Legislature also could entitle a surviving spouse who had received an exemption and moved to a new homestead to an exemption on the new homestead. The exemption would be equal to the dollar amount of the exemption for the previous homestead in the last year in which it was received.

The Legislature by general law could define "first responder" and determine 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 homesteads of certain disabled first responders and their surviving spouses."

**SUPPORTERS
SAY:**

HJR 30, in conjunction with HB 179 by Roberts, would help first responders on lifetime disability after being severely injured in the line of duty afford to stay in their homes by providing a total exemption from property taxes. By extending the exemption in certain circumstances to surviving spouses, the proposed amendment would signal that Texas honors the sacrifices of disabled first responders and their families.

The 85th Legislature, during its regular session, passed SJR 1 by Campbell, which, if approved by voters, would amend the 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 full or partial homestead exemption, if the spouse had not remarried. In this same vein,

HJR 30 would offer a well-deserved homestead exemption to another group of first responders who suffered life-changing disabilities and were unable to continue working, while also extending this tax relief to surviving spouses.

There are likely only a few disabled first responders who would qualify for the exemption, resulting in no significant impact to taxing entities or other taxpayers.

**OPPONENTS
SAY:**

HJR 30 would continue a pattern of exempting a specific category of people from local property taxes. No matter how deserving the recipients might be, these property tax exemptions can erode local tax bases and result in an increased tax burden on other taxpayers.

NOTES:

HB 179 by Roberts, the enabling legislation for HJR 30, is set for second-reading consideration on today's calendar.

According to the Legislative Budget Board's fiscal note, HJR 30 would have no fiscal implication to the state other than a cost of \$114,369 to publish the resolution.