

BILL ANALYSIS

Senate Research Center
86R24808 SMT-D

C.S.S.B. 129
By: Hinojosa
Property Tax
4/13/2019
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

During the 83rd Legislature, S.B. 163 provided for the surviving spouse of U.S. service members killed in the line of duty to receive a total property tax exemption on the resident homestead. Last session, S.B. 15 expanded the homestead exemption to the surviving spouse of a first responder killed in the line of duty. The definition of "first responder" currently includes 17 different types of individuals, such as: peace officers, probation officers, parole officers, jailers, volunteer fire-fighters, EMS, DPS troopers, and game wardens.

In keeping with the spirit of previous legislation, S.B. 129 would expand the definition of first responder to include Customs and Border Protection officers and agents, Department of Homeland Security officers, and special agents of the U.S. Immigration and Customs Enforcement. The surviving spouse would only be entitled to the homestead exemption if they have not remarried since the death of the first responder, and only if the first responder was a Texas resident at the time of death. (Original Author's/Sponsor's Statement of Intent)

C.S.S.B. 129 amends current law relating to eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.134(a)(1), Tax Code, as follows:

(1) Defines "first responder" as including:

- (A) creates this paragraph from existing text and makes no further changes;
- (B) a Special Agent of the United States Immigration and Customs Enforcement;
- (C) a Customs and Border Protection Officer or Border Patrol Agent of the United States Customs and Border Protection; or
- (D) an immigration enforcement agent or deportation officer of the Department of Homeland Security.

SECTION 2. Amends Section 11.134(b), Tax Code, as follows:

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

- (1) in the case of the surviving spouse of a first responder described by Subsection (a)(1)(A), is an eligible survivor for purposes of Chapter 615 (Financial

Assistance to Survivors of Certain Law Enforcement Officers, Fire Fighters, and Others), Government Code, as determined by the Employees Retirement System of Texas under that chapter; or

(2) in the case of the surviving spouse of a first responder described by Subsection (a)(1)(B), (C), or (D), was a resident of this state at the time of the first responder's death. Makes a conforming change.

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

SECTION 4. Effective date: January 1, 2020.