

## **RESOLUTION ANALYSIS**

H.J.R. 88  
By: Fallon  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties believe that the state should do more to recognize the sacrifice of first responders killed or fatally injured in the line of duty and the potential financial burdens this sacrifice places on the surviving spouse of such a first responder. H.J.R. 88 seeks to amend the Texas Constitution to entitle the surviving spouse of such a first responder to an exemption from property taxation of all or part of the market value of the surviving spouse's residence homestead.

### **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. 88 proposes an amendment to the Texas Constitution to authorize the legislature by general law to provide 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 property taxation of all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the first responder. The resolution authorizes the legislature by general law to define "first responder" for such purposes and to prescribe additional exemption eligibility requirements. The resolution authorizes the legislature by general law to provide that a surviving spouse who qualifies for and receives such an exemption and who subsequently qualifies a different property as the surviving spouse's residence homestead 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 first homestead for which the exemption was received in the last year in which the surviving spouse received the exemption for that homestead if the surviving spouse has not remarried since the death of the first responder.

H.J.R. 88 adds a temporary provision, set to expire January 1, 2019, making the resolution effective January 1, 2018, and applicable only to a tax year beginning on or after that date.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017.