

## **BILL ANALYSIS**

S.B. 129  
By: Hinojosa  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that the state currently provides a qualifying surviving spouse of a first responder killed in the line of duty an exemption from property taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried. There have been calls to expand the definition of "first responder," which currently includes individuals such as peace officers, probation officers, parole officers, jailers, and volunteer firefighters, to include certain agents and officers of the federal government whose duties involve immigration enforcement and protecting the borders. S.B. 129 seeks to provide for that expansion.

### **CRIMINAL JUSTICE IMPACT**

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

### **ANALYSIS**

S.B. 129 amends the Tax Code to entitle the surviving spouse of a Special Agent of the U.S. Immigration and Customs Enforcement, a Customs and Border Protection Officer or Border Patrol Agent of the U.S. Customs and Border Protection, or an immigration enforcement agent or deportation officer of the U.S. Department of Homeland Security who is killed or fatally injured in the line of duty to an exemption from property taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since, and was a Texas resident at the time of, the agent's or officer's death.

### **EFFECTIVE DATE**

January 1, 2020.