

BILL ANALYSIS

H.B. 4367
By: Holland
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that first responders in Texas dutifully protect and serve Texas communities every day but that certain disabled first responders are not eligible for the same benefits as disabled veterans. H.B. 4367 seeks to provide relief to struggling disabled first responders by creating a property tax exemption for qualifying disabled first responders and their surviving spouses.

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

H.B. 4367 amends the Tax Code to entitle a qualifying disabled first responder, as defined by the bill, to a property tax exemption on the total appraised value of the first responder's residence homestead that is similar to that of a 100 percent or totally disabled veteran. The bill entitles the surviving spouse of a first responder who qualified for the exemption when the first responder died to the same exemption on the same property to which the first responder's exemption applied if:

- the surviving spouse has not remarried since the death of the qualifying disabled first responder; and
- the property was the residence homestead of the surviving spouse when the qualifying disabled first responder died and the property remains the residence homestead of the surviving spouse.

H.B. 4367 entitles the surviving spouse, if the surviving spouse subsequently qualifies a different property as the surviving spouse's residence homestead and has not remarried since the death of the first responder, to an exemption from taxation on the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from taxation of the former homestead in the last year in which the surviving spouse received the exemption for that homestead. The bill entitles the surviving spouse to receive from the chief appraiser of the appraisal district in which the former residence homestead was located a written certificate providing the information necessary to determine the amount of the exemption to which the surviving spouse is entitled on the subsequently qualified homestead. The exemption from taxation established by the bill applies only to property taxes imposed for a tax year beginning on or after January 1, 2020.

H.B. 4367 amends the Government Code to make a conforming change.

EFFECTIVE DATE

January 1, 2020, if the constitutional amendment authorizing the legislature to provide for an exemption from property taxation of all or part of the market value of the residence homesteads of certain disabled first responders and their surviving spouses is approved by the voters.