

By: Kacal

H.B. No. 2456

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a local option exemption from ad valorem taxation of a
3 portion of the appraised value of the residence homesteads of
4 certain volunteer first responders.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 11.13(i), Tax Code, is amended to read as
7 follows:

8 (i) The assessor and collector for a taxing unit may
9 disregard the exemptions authorized by Subsection (b), (c), (d),
10 ~~[or] (n), or (t) [of this section]~~ and assess and collect a tax
11 pledged for payment of debt without deducting the amount of the
12 exemption if:

13 (1) prior to adoption of the exemption, the unit
14 pledged the taxes for the payment of a debt; and

15 (2) granting the exemption would impair the obligation
16 of the contract creating the debt.

17 SECTION 2. Section 11.13(m), Tax Code, is amended by adding
18 Subdivisions (1-a), (1-b), and (3) to read as follows:

19 (1-a) "Emergency medical services volunteer" has the
20 meaning assigned by Section 773.003, Health and Safety Code.

21 (1-b) "Qualifying volunteer first responder" means an
22 emergency medical services volunteer or volunteer firefighter who
23 during the preceding tax year:

24 (A) attended at least 24 hours of training

1 conducted by the emergency services or firefighting organization to
2 which the volunteer first responder belongs; and

3 (B) participated in at least 25 percent of the
4 emergency calls received by the organization.

5 (3) "Volunteer firefighter" means an individual who
6 provides volunteer firefighting or other emergency services to an
7 organized fire department without remuneration, except
8 reimbursement for expenses.

9 SECTION 3. Section 11.13, Tax Code, is amended by adding
10 Subsections (t) and (u) to read as follows:

11 (t) In addition to any other exemptions provided by this
12 section, an individual is entitled to an exemption from taxation by
13 a taxing unit of a portion of the appraised value of the
14 individual's residence homestead, in an amount specified by the
15 governing body not to exceed \$15,000, if:

16 (1) the individual is a qualifying volunteer first
17 responder; and

18 (2) the exemption is adopted by the governing body of
19 the taxing unit.

20 (u) Once authorized, an exemption adopted as provided by
21 Subsection (t) may be repealed by the governing body of the taxing
22 unit.

23 SECTION 4. Section 26.10(b), Tax Code, is amended to read as
24 follows:

25 (b) If the appraisal roll shows that a residence homestead
26 exemption under Section 11.13(c), ~~(d)~~, or (t), 11.132, 11.133,
27 or 11.134 applicable to a property on January 1 of a year terminated

1 during the year and if the owner of the property qualifies a
2 different property for one of those residence homestead exemptions
3 during the same year, the tax due against the former residence
4 homestead is calculated by:

5 (1) subtracting:

6 (A) the amount of the taxes that otherwise would
7 be imposed on the former residence homestead for the entire year had
8 the owner qualified for the residence homestead exemption for the
9 entire year; from

10 (B) the amount of the taxes that otherwise would
11 be imposed on the former residence homestead for the entire year had
12 the owner not qualified for the residence homestead exemption
13 during the year;

14 (2) multiplying the remainder determined under
15 Subdivision (1) by a fraction, the denominator of which is 365 and
16 the numerator of which is the number of days that elapsed after the
17 date the exemption terminated; and

18 (3) adding the product determined under Subdivision
19 (2) and the amount described by Subdivision (1)(A).

20 SECTION 5. This Act applies only to ad valorem taxes imposed
21 for a tax year that begins on or after the effective date of this
22 Act.

23 SECTION 6. This Act takes effect January 1, 2020, but only
24 if the constitutional amendment proposed by the 86th Legislature,
25 Regular Session, 2019, authorizing the governing body of a taxing
26 unit to adopt a local option exemption from ad valorem taxation of
27 an amount not to exceed \$15,000 of the appraised value of the

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1 residence homesteads of certain volunteer first responders is
2 approved by the voters. If that amendment is not approved by the
3 voters, this Act has no effect.