

By: Shaheen

H.J.R. No. 25

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a local option  
2 exemption from ad valorem taxation by a county of a portion of the  
3 value of the residence homestead of a physician who provides health  
4 care services for which the physician agrees not to seek payment  
5 from any source, including the Medicaid program or otherwise from  
6 this state or the federal government, to county residents who are  
7 indigent or who are Medicaid recipients.

8 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

9 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
10 is amended by adding Subsection (q) to read as follows:

11 (q) The commissioners court of a county by official action  
12 may exempt from ad valorem taxation by the county a percentage, not  
13 to exceed 50 percent, of the assessed value of the residence  
14 homestead of a licensed physician who provides health care services  
15 for which the physician agrees not to seek payment from any source,  
16 including the Medicaid program or otherwise from this state or the  
17 federal government, to county residents who are indigent or who are  
18 Medicaid recipients. The exemption is in addition to any other  
19 exemptions provided by this section. The legislature by general  
20 law may impose additional eligibility requirements for the  
21 exemption. Where ad valorem tax has previously been pledged for the  
22 payment of debt, the commissioners court may continue to levy and  
23 collect the tax against the value of the homesteads exempted under  
24 this subsection until the debt is discharged if the cessation of the

1 levy would impair the obligation of the contract by which the debt  
2 was created.

3           SECTION 2. This proposed constitutional amendment shall be  
4 submitted to the voters at an election to be held November 2, 2021.  
5 The ballot shall be printed to permit voting for or against the  
6 proposition: "The constitutional amendment authorizing a local  
7 option exemption from ad valorem taxation by a county of a portion  
8 of the value of the residence homestead of a physician who provides  
9 health care services for which the physician agrees not to seek  
10 payment from any source, including the Medicaid program or  
11 otherwise from this state or the federal government, to county  
12 residents who are indigent or who are Medicaid recipients."