

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."