

By: Goldman

H.J.R. No. 30

A JOINT RESOLUTION

1 proposing a constitutional amendment establishing a limitation on
2 the total amount of ad valorem taxes that certain political
3 subdivisions may impose on the residence homesteads of persons who
4 are disabled or elderly and their surviving spouses.

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

6 SECTION 1. Section 1-b(h), Article VIII, Texas
7 Constitution, is amended to read as follows:

8 (h) Except as otherwise provided by this subsection, [~~The~~
9 ~~governing body of a county, a city or town, or a junior college~~
10 ~~district by official action may provide that~~] if a person who is
11 disabled or is 65 [~~sixty-five (65)~~] years of age or older receives a
12 residence homestead exemption prescribed or authorized by this
13 section, the total amount of ad valorem taxes imposed on that
14 homestead by a political subdivision of this state other than a
15 school [~~the county, the city or town, or the junior college~~]
16 district may not be increased while it remains the residence
17 homestead of that person or that person's spouse who is disabled or
18 is 65 [~~sixty-five (65)~~] years of age or older and receives a
19 residence homestead exemption on the homestead. [~~As an alternative,~~
20 ~~on receipt of a petition signed by five percent (5%) of the~~
21 ~~registered voters of the county, the city or town, or the junior~~
22 ~~college district, the governing body of the county, the city or~~
23 ~~town, or the junior college district shall call an election to~~
24 ~~determine by majority vote whether to establish a tax limitation~~

1 ~~provided by this subsection.]~~ If a ~~[county, a city or town, or a~~
2 ~~junior college district establishes a tax limitation provided by~~
3 ~~this subsection and a disabled]~~ person who is disabled or is 65 [~~a~~
4 ~~person sixty-five (65)]~~ years of age or older dies in a year in
5 which the person received a residence homestead exemption, the
6 total amount of ad valorem taxes imposed on the homestead by the
7 political subdivision [~~county, the city or town, or the junior~~
8 ~~college district]~~ may not be increased while it remains the
9 residence homestead of that person's surviving spouse if the spouse
10 is disabled or is 55 [~~fifty-five (55)]~~ years of age or older at the
11 time of the person's death, subject to any exceptions provided by
12 general law. The legislature, by general law, may provide for the
13 transfer of all or a proportionate amount of a tax limitation
14 required [~~provided~~] by this subsection for a person who receives
15 [~~qualifies for~~] the limitation and establishes a different
16 residence homestead [~~within the same county, within the same city~~
17 ~~or town, or within the same junior college district. A county, a~~
18 ~~city or town, or a junior college district that establishes a tax~~
19 ~~limitation under this subsection must comply with a law providing~~
20 ~~for the transfer of the limitation, even if the legislature enacts~~
21 ~~the law subsequent to the county's, the city's or town's, or the~~
22 ~~junior college district's establishment of the limitation)]. Taxes
23 otherwise limited by [~~a county, a city or town, or a junior college~~
24 ~~district under~~] this subsection may be increased to the extent the
25 value of the homestead is increased by improvements other than
26 repairs and other than improvements made to comply with
27 governmental requirements and except as may be consistent with the~~

1 transfer of a tax limitation under a law authorized by this
2 subsection. [~~The governing body of a county, a city or town, or a~~
3 ~~junior college district may not repeal or rescind a tax limitation~~
4 ~~established under this subsection.~~]

5 SECTION 2. The following temporary provision is added to
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies to
8 the constitutional amendment proposed by the 88th Legislature,
9 Regular Session, 2023, establishing a limitation on the total
10 amount of ad valorem taxes that certain political subdivisions may
11 impose on the residence homesteads of persons who are disabled or
12 elderly and their surviving spouses.

13 (b) The amendment to Section 1-b(h), Article VIII, of this
14 constitution takes effect January 1, 2024.

15 (c) This temporary provision expires January 1, 2025.

16 SECTION 3. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 7, 2023.
18 The ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment establishing a
20 limitation on the total amount of ad valorem taxes that a political
21 subdivision of this state other than a school district may impose on
22 the residence homesteads of persons who are disabled or elderly and
23 their surviving spouses."