

By: Wilson

H.J.R. No. 153

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a limitation on
2 the total amount of ad valorem taxes that a political subdivision
3 other than a school district, county, municipality, or junior
4 college district may impose on the residence homesteads of persons
5 who are disabled or elderly and their surviving spouses.

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

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

9 (h-1) The governing body of a political subdivision other
10 than a school district, county, city or town, or junior college
11 district by official action may provide that if a person who is
12 disabled or is 65 years of age or older receives a residence
13 homestead exemption prescribed or authorized by this section, the
14 total amount of ad valorem taxes imposed on that homestead by the
15 political subdivision may not be increased while the homestead
16 remains the residence homestead of that person or that person's
17 spouse if the spouse is disabled or is 65 years of age or older and
18 receives a residence homestead exemption on the homestead. If a
19 political subdivision establishes a tax limitation provided by this
20 subsection and a person who is disabled or is 65 years of age or
21 older dies in a year in which the person received a residence
22 homestead exemption, the total amount of ad valorem taxes imposed
23 on the homestead by the political subdivision may not be increased
24 while the homestead remains the residence homestead of that

1 person's surviving spouse if the spouse is 55 years of age or older
2 at the time of the person's death, subject to any exceptions
3 provided by general law. The legislature, by general law, may
4 provide for the transfer of all or a proportionate amount of a tax
5 limitation provided by this subsection for a person who qualifies
6 for the limitation and establishes a different residence homestead
7 located in the same political subdivision. A political subdivision
8 that establishes a tax limitation under this subsection must comply
9 with a law providing for the transfer of the limitation, even if the
10 legislature enacts the law subsequent to the establishment by the
11 political subdivision of the limitation. Taxes otherwise limited
12 by a political subdivision under this subsection may be increased
13 to the extent the value of the homestead is increased by
14 improvements other than repairs and other than improvements made to
15 comply with governmental requirements and except as may be
16 consistent with the transfer of a tax limitation under a law
17 authorized by this subsection. The governing body of a political
18 subdivision may not repeal or rescind a tax limitation established
19 under this subsection. The legislature by general law may
20 authorize a political subdivision to limit eligibility for a tax
21 limitation established under this subsection based on the income of
22 the recipient of the tax limitation.

23 SECTION 2. The following temporary provision is added to
24 the Texas Constitution:

25 TEMPORARY PROVISION. (a) This temporary provision applies
26 to the constitutional amendment proposed by the 88th Legislature,
27 Regular Session, 2023, to authorize a limitation on the total

1 amount of ad valorem taxes that a political subdivision other than a
2 school district, county, municipality, or junior college district
3 may impose on the residence homesteads of persons who are disabled
4 or elderly and their surviving spouses.

5 (b) Section 1-b(h-1), Article VIII, of this constitution,
6 as added by the amendment, takes effect January 1, 2024.

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

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 7, 2023.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment to authorize a
12 limitation on the total amount of ad valorem taxes that a political
13 subdivision other than a school district, county, municipality, or
14 junior college district may impose on the residence homesteads of
15 persons who are disabled or elderly and their surviving spouses."