By: Martinez Fischer H.J.R. No. 183

A JOINT RESOLUTION

- 1 proposing a constitutional amendment to authorize the legislature
- 2 to exempt from ad valorem taxation the real and personal property
- 3 owned and exclusively used by a labor organization for the
- 4 organization's operations.
- 5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Article VIII, Texas Constitution, is amended by
- 7 adding Section 1-w to read as follows:
- 8 Sec. 1-w. The legislature by general law may exempt from ad
- 9 <u>valorem taxation the total market value of the real and personal</u>
- 10 property owned and exclusively used by a labor organization for the
- 11 organization's operations. The legislature may define "labor
- 12 organization" for purposes of this section. The legislature may
- 13 prescribe additional eligibility requirements for the exemption.
- 14 SECTION 2. This proposed constitutional amendment shall be
- 15 submitted to the voters at an election to be held November 7, 2023.
- 16 The ballot shall be printed to permit voting for or against the
- 17 proposition: "The constitutional amendment to authorize the
- 18 legislature to exempt from ad valorem taxation the real and
- 19 personal property owned and exclusively used by a labor
- 20 organization for the organization's operations."