By: Gervin-Hawkins H.J.R. No. 187

A JOINT RESOLUTION

- 1 proposing a constitutional amendment to authorize the legislature
- 2 to provide for an exemption from ad valorem taxation of the amount
- 3 of the market value of real property that arises from the
- 4 installation in the property of certain energy efficiency-related
- 5 improvements.
- 6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 7 SECTION 1. Article VIII, Texas Constitution, is amended by
- 8 adding Section 1-m-1 to read as follows:
- 9 Sec. 1-m-1. The legislature by general law may exempt from
- 10 ad valorem taxation the portion of the market value of real property
- 11 that arises from the installation in the property of an energy
- 12 <u>efficiency-related improvement.</u> The legislature may define
- 13 "energy efficiency-related improvement" for purposes of this
- 14 section and may prescribe additional eligibility requirements for
- 15 the exemption provided by this section.
- 16 SECTION 2. 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 to authorize the
- 20 legislature to provide for an exemption from ad valorem taxation of
- 21 the amount of the market value of real property that arises from the
- 22 installation in the property of certain energy efficiency-related
- 23 improvements."