

By: West

S.J.R. No. 64

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation real property used to operate a
3 child-care facility.

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

5 SECTION 1. Article VIII, Texas Constitution, is amended by
6 adding Section 1-r to read as follows:

7 Sec. 1-r. The legislature by general law may exempt from ad
8 valorem taxation all or part of real property used to operate a
9 child-care facility. The legislature may define "child-care
10 facility" for purposes of this section and may impose eligibility
11 requirements for an exemption authorized by this section.

12 SECTION 2. This proposed constitutional amendment shall be
13 submitted to the voters at an election to be held November 7, 2023.
14 The ballot shall be printed to permit voting for or against the
15 proposition: "The constitutional amendment authorizing the
16 legislature to exempt from ad valorem taxation real property used
17 to operate a child-care facility."