

By: Guillen

H.J.R. No. 34

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to exempt from ad valorem taxation the portion of the assessed value  
3 of a person's property that is attributable to the installation or  
4 construction in or on the property of border security  
5 infrastructure.

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-s to read as follows:

9 Sec. 1-s. The legislature by general law may exempt from ad  
10 valorem taxation the portion of the assessed value of a person's  
11 property that is attributable to the installation or construction  
12 in or on the property of border security infrastructure and may  
13 provide 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 4, 2025.  
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 portion of the  
19 assessed value of a person's property that is attributable to the  
20 installation or construction in or on the property of border  
21 security infrastructure."