

By: Chavez

H.J.R. No. 14

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a local option
2 exemption from ad valorem taxation of property that is owned by a
3 licensed child-care facility and is used exclusively for providing
4 care for children.

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-o to read as follows:

8 Sec. 1-o. (a) This section applies only to a child-care
9 facility, as defined by the legislature, that is licensed,
10 certified, or registered by the appropriate regulatory agency of
11 this state.

12 (b) The governing body of a political subdivision of this
13 state by its own action may exempt from ad valorem taxation by the
14 political subdivision real and personal property that a child-care
15 facility owns and uses exclusively for providing care for children.
16 As an alternative, on receipt of a petition signed by a number of
17 registered voters of the political subdivision equal to at least
18 twenty percent (20%) of the number of voters who voted in the
19 preceding election held by the political subdivision, the governing
20 body of the political subdivision shall call an election to
21 determine by majority vote whether the real and personal property
22 that a child-care facility owns and uses exclusively for providing
23 care for children shall be exempt from ad valorem taxation by the
24 political subdivision. If ad valorem taxes have been previously

1 pledged for the payment of any debt, the political subdivision may
2 continue to levy and collect the tax against the property of
3 child-care facilities at the same rate as the tax that was pledged
4 until the debt is discharged, if the cessation of the levy would
5 impair the obligation of the contract by which the debt was created.

6 (c) The legislature may impose additional requirements for
7 qualification for an exemption under this section.

8 SECTION 2. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 4, 2003.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment to authorize a local
12 option exemption from ad valorem taxation of property that is owned
13 by a licensed child-care facility and used exclusively for
14 providing care for children."