

By: Hochberg

H.J.R. No. 43

A JOINT RESOLUTION

1 proposing a constitutional amendment to clarify that an ad valorem
2 tax that is levied, assessed, or collected by a school district in
3 this state is not a state ad valorem tax.

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

5 SECTION 1. Section 3(e), Article VII, Texas Constitution,
6 is amended to read as follows:

7 (e) The Legislature shall be authorized to pass laws for the
8 assessment and collection of taxes in all school districts and for
9 the management and control of the public school or schools of such
10 districts, whether such districts are composed of territory wholly
11 within a county or in parts of two or more counties, and the
12 Legislature may authorize an additional ad valorem tax to be levied
13 and collected within all school districts for the further
14 maintenance of public free schools, and for the erection and
15 equipment of school buildings therein; provided that a majority of
16 the qualified voters of the district voting at an election to be
17 held for that purpose, shall approve the tax. A tax that is
18 assessed, levied, or collected under this subsection does not
19 constitute and may not be construed to be a state ad valorem tax
20 within the meaning of Section 1-e, Article VIII, of this
21 constitution, regardless of the manner or method by which the tax is
22 assessed, levied, or collected or the manner or method by which the
23 proceeds of the tax are disbursed.

24 SECTION 2. This proposed constitutional amendment shall be

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1 submitted to the voters at an election to be held November 4, 2003.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment to clarify that an ad
4 valorem tax that is levied, assessed, or collected by a school
5 district in this state is not a state ad valorem tax."