

By: Zedler, et al.

H.J.R. No. 55

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to exempt from ad valorem taxation property owned by a religious  
3 organization for purposes of expanding or constructing a religious  
4 facility.

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

6 SECTION 1. Section 2(a), Article VIII, Texas Constitution,  
7 is amended to read as follows:

8 (a) All occupation taxes shall be equal and uniform upon the  
9 same class of subjects within the limits of the authority levying  
10 the tax; but the legislature may, by general laws, exempt from  
11 taxation public property used for public purposes; actual places of  
12 religious worship, also any property owned by a church or by a  
13 strictly religious society for the exclusive use as a dwelling  
14 place for the ministry of such church or religious society, and  
15 which yields no revenue whatever to such church or religious  
16 society; provided that such exemption shall not extend to more  
17 property than is reasonably necessary for a dwelling place and in no  
18 event more than one acre of land; any property owned by a church or  
19 by a strictly religious society that owns an actual place of  
20 religious worship if the property is owned for the purpose of  
21 expansion of the place of religious worship or construction of a new  
22 place of religious worship and the property yields no revenue  
23 whatever to the church or religious society, provided that the  
24 legislature by general law may provide eligibility limitations for

1 the exemption and may impose sanctions related to the exemption in  
2 furtherance of the taxation policy of this subsection; places of  
3 burial not held for private or corporate profit; solar or  
4 wind-powered energy devices; all buildings used exclusively and  
5 owned by persons or associations of persons for school purposes and  
6 the necessary furniture of all schools and property used  
7 exclusively and reasonably necessary in conducting any association  
8 engaged in promoting the religious, educational and physical  
9 development of boys, girls, young men or young women operating  
10 under a State or National organization of like character; also the  
11 endowment funds of such institutions of learning and religion not  
12 used with a view to profit; and when the same are invested in bonds  
13 or mortgages, or in land or other property which has been and shall  
14 hereafter be bought in by such institutions under foreclosure sales  
15 made to satisfy or protect such bonds or mortgages, that such  
16 exemption of such land and property shall continue only for two  
17 years after the purchase of the same at such sale by such  
18 institutions and no longer, and institutions engaged primarily in  
19 public charitable functions, which may conduct auxiliary  
20 activities to support those charitable functions; and all laws  
21 exempting property from taxation other than the property mentioned  
22 in this Section shall be null and void.

23 SECTION 2. This proposed constitutional amendment shall be  
24 submitted to the voters at an election to be held November 4, 2003.  
25 The ballot shall be printed to permit voting for or against the  
26 proposition: "The constitutional amendment to authorize the  
27 legislature to exempt from ad valorem taxation property owned by a

1 religious organization for purposes of expanding or constructing a  
2 religious facility."