

By: Zedler

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."