

1-1 By: Zedler, et al. (Senate Sponsor - Janek) H.J.R. No. 55  
1-2 (In the Senate - Received from the House May 12, 2003;  
1-3 May 13, 2003, read first time and referred to Committee on Finance;  
1-4 May 24, 2003, reported favorably by the following vote: Yeas 12,  
1-5 Nays 0; May 24, 2003, sent to printer.)

1-6 HOUSE JOINT RESOLUTION

1-7 proposing a constitutional amendment to authorize the legislature  
1-8 to exempt from ad valorem taxation property owned by a religious  
1-9 organization that is leased for use as a school or that is owned  
1-10 with the intent of expanding or constructing a religious facility.

1-11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 2(a), Article VIII, Texas Constitution,  
1-13 is amended to read as follows:

1-14 (a) All occupation taxes shall be equal and uniform upon the  
1-15 same class of subjects within the limits of the authority levying  
1-16 the tax; but the legislature may, by general laws, exempt from  
1-17 taxation public property used for public purposes; actual places of  
1-18 religious worship, also any property owned by a church or by a  
1-19 strictly religious society for the exclusive use as a dwelling  
1-20 place for the ministry of such church or religious society, and  
1-21 which yields no revenue whatever to such church or religious  
1-22 society; provided that such exemption shall not extend to more  
1-23 property than is reasonably necessary for a dwelling place and in no  
1-24 event more than one acre of land; any property owned by a church or  
1-25 by a strictly religious society that owns an actual place of  
1-26 religious worship if the property is owned for the purpose of  
1-27 expansion of the place of religious worship or construction of a new  
1-28 place of religious worship and the property yields no revenue  
1-29 whatever to the church or religious society, provided that the  
1-30 legislature by general law may provide eligibility limitations for  
1-31 the exemption and may impose sanctions related to the exemption in  
1-32 furtherance of the taxation policy of this subsection; any property  
1-33 that is owned by a church or by a strictly religious society and is  
1-34 leased by that church or strictly religious society to a person for  
1-35 use as a school, as defined by Section 11.21, Tax Code, or a  
1-36 successor statute, for educational purposes; places of burial not  
1-37 held for private or corporate profit; solar or wind-powered energy  
1-38 devices; all buildings used exclusively and owned by persons or  
1-39 associations of persons for school purposes and the necessary  
1-40 furniture of all schools and property used exclusively and  
1-41 reasonably necessary in conducting any association engaged in  
1-42 promoting the religious, educational and physical development of  
1-43 boys, girls, young men or young women operating under a State or  
1-44 National organization of like character; also the endowment funds  
1-45 of such institutions of learning and religion not used with a view  
1-46 to profit; and when the same are invested in bonds or mortgages, or  
1-47 in land or other property which has been and shall hereafter be  
1-48 bought in by such institutions under foreclosure sales made to  
1-49 satisfy or protect such bonds or mortgages, that such exemption of  
1-50 such land and property shall continue only for two years after the  
1-51 purchase of the same at such sale by such institutions and no  
1-52 longer, and institutions engaged primarily in public charitable  
1-53 functions, which may conduct auxiliary activities to support those  
1-54 charitable functions; and all laws exempting property from taxation  
1-55 other than the property mentioned in this Section shall be null and  
1-56 void.

1-57 SECTION 2. This proposed constitutional amendment shall be  
1-58 submitted to the voters at an election to be held September 13,  
1-59 2003. The ballot shall be printed to permit voting for or against  
1-60 the proposition: "The constitutional amendment to authorize the  
1-61 legislature to exempt from ad valorem taxation property owned by a  
1-62 religious organization that is leased for use as a school or that is  
1-63 owned with the intent of expanding or constructing a religious  
1-64 facility."

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