

By: Bonnen

H.J.R. No. 90

A JOINT RESOLUTION

1 proposing a constitutional amendment to provide for the exemption
2 from ad valorem taxation of public property used for a public
3 purpose, as defined by the legislature.

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

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

7 (a) All occupation taxes shall be equal and uniform upon the
8 same class of subjects within the limits of the authority levying
9 the tax; but the legislature may, by general laws, exempt from
10 taxation public property used for public purposes, as defined by
11 the legislature; actual places of religious worship, also any
12 property owned by a church or by a strictly religious society for
13 the exclusive use as a dwelling place for the ministry of such
14 church or religious society, and which yields no revenue whatever
15 to such church or religious society; provided that such exemption
16 shall not extend to more property than is reasonably necessary for a
17 dwelling place and in no event more than one acre of land; places of
18 burial not held for private or corporate profit; solar or
19 wind-powered energy devices; all buildings used exclusively and
20 owned by persons or associations of persons for school purposes and
21 the necessary furniture of all schools and property used
22 exclusively and reasonably necessary in conducting any association
23 engaged in promoting the religious, educational and physical
24 development of boys, girls, young men or young women operating

1 under a State or National organization of like character; also the
2 endowment funds of such institutions of learning and religion not
3 used with a view to profit; and when the same are invested in bonds
4 or mortgages, or in land or other property which has been and shall
5 hereafter be bought in by such institutions under foreclosure sales
6 made to satisfy or protect such bonds or mortgages, that such
7 exemption of such land and property shall continue only for two
8 years after the purchase of the same at such sale by such
9 institutions and no longer, and institutions engaged primarily in
10 public charitable functions, which may conduct auxiliary
11 activities to support those charitable functions; and all laws
12 exempting property from taxation other than the property mentioned
13 in this Section shall be null and void.

14 SECTION 2. Section 9, Article XI, Texas Constitution, is
15 amended to read as follows:

16 Sec. 9. The property of counties, cities and towns, owned
17 and held only for public purposes, as defined by the legislature,
18 such as public buildings and the sites therefor, fire engines and
19 the furniture thereof, and all property used, or intended for
20 extinguishing fires, public grounds, and all other property devoted
21 exclusively to the use and benefit of the public shall be exempt
22 from forced sale and from taxation, provided, nothing herein shall
23 prevent the enforcement of the vendors lien, the mechanics or
24 builders lien, or other liens now existing.

25 SECTION 3. This proposed constitutional amendment shall be
26 submitted to the voters at an election to be held November 4, 2003.
27 The ballot shall be printed to permit voting for or against the

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1 proposition: "The constitutional amendment to provide for the
2 exemption from ad valorem taxation of public property used for a
3 public purpose, as defined by the legislature."