By: Shapleigh S.J.R. No. 14

## A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide ad valorem tax relief to individuals who lease or rent
- 3 their principal residences by rebating a portion of the taxes
- 4 imposed on that residential property.
- 5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- SECTION 1. Article III, Texas Constitution, is amended by adding Section 52-c to read as follows:
- 8 Sec. 52-c. Notwithstanding any other provision of this
- 9 constitution, to provide ad valorem tax relief, the legislature by
- 10 general law may authorize the state to pay an ad valorem tax rebate
- 11 to an individual who leases or rents as the individual's principal
- 12 residence a residential dwelling unit on which ad valorem taxes are
- 13 imposed. The legislature may establish procedures for the making
- of payments and requirements for eligibility for a payment and may
- 15 specify the method for determining the amount of the payment an
- 16 individual is eligible to receive.
- 17 SECTION 2. This proposed constitutional amendment shall be
- submitted to the voters at an election to be held November 8, 2005.
- 19 The ballot shall be printed to permit voting for or against the
- 20 proposition: "The constitutional amendment authorizing the
- 21 legislature to provide ad valorem tax relief to individuals who
- lease or rent their principal residences by rebating a portion of
- 23 the taxes imposed on that residential property."