

By: Ogden

S.J.R. No. 11

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment establishing a maximum tax
3 rate of \$1.25 per \$100 of taxable value for school district ad
4 valorem taxes for maintenance purposes and providing that an ad
5 valorem tax imposed by a school district is not a state ad valorem
6 tax.

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

8 SECTION 1. Section 3, Article VII, Texas Constitution, is
9 amended by amending Subsections (d) and (e) and adding Subsections
10 (f) and (g) to read as follows:

11 (d) The Legislature may provide for the formation of school
12 districts by general laws, and all such school districts may
13 embrace parts of two or more counties.

14 [~~(e)~~] The Legislature by general law may provide [~~shall be~~
15 ~~authorized to pass laws for the assessment and collection of taxes~~
16 ~~in all school districts and~~] for the management and control of the
17 public [~~school or~~] schools of such districts.

18 (e) The [~~, whether such districts are composed of territory~~
19 ~~wholly within a county or in parts of two or more counties, and the~~]
20 Legislature may authorize an [~~additional~~] ad valorem tax to be
21 levied and collected within all school districts for the [~~further~~]
22 maintenance of public free schools at a rate not to exceed \$1.25 for
23 each \$100 of taxable value of property in the district, and may
24 authorize an additional ad valorem tax for the erection and

1 equipment of school buildings. A school district may not levy or
2 collect a tax under this subsection unless the tax is approved by
3 ~~[therein; provided that]~~ a majority of the qualified voters of the
4 district voting at an election to be held for that purpose~~[, shall~~
5 ~~approve the tax]~~. A tax levied and collected by a school district
6 under this subsection is not a state ad valorem tax within the
7 meaning of Section 1-e, Article VIII, of this constitution.

8 (f) The Legislature may pass laws for the creation of junior
9 college districts, the management and control of those districts,
10 and the imposition of ad valorem taxes in those districts. A junior
11 college district may not impose a tax under this subsection unless
12 the tax is approved by a majority of the qualified voters of the
13 district voting at an election held for that purpose. A junior
14 college district is not a school district for purposes of this
15 section.

16 (g) An ad valorem tax approved by the voters of a junior
17 college district under this section on or before January 1, 2007,
18 is not affected by the amendment of this section approved by the
19 voters at an election held on November 8, 2005, and the junior
20 college district is not required to hold a new election to authorize
21 the existing tax. This subsection expires January 1, 2008.

22 SECTION 2. The following temporary provision is added to
23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies
25 to the constitutional amendment proposed by the 79th Legislature,
26 2nd Called Session, 2005, limiting school district ad valorem taxes
27 for maintenance purposes and providing that an ad valorem tax

1 imposed by a school district is not a state ad valorem tax and
2 expires January 1, 2008.

3 (b) Except as provided by Subsection (c) of this temporary
4 provision, the amendment to Section 3, Article VII, of this
5 constitution takes effect December 1, 2005.

6 (c) The limitation on the maximum school district tax rate
7 for the maintenance of public free schools prescribed by Section
8 3(e), Article VII, of this constitution takes effect January 1,
9 2007, and applies only to a tax year that begins on or after that
10 date.

11 SECTION 3. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 8, 2005.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment establishing a maximum
15 tax rate of \$1.25 per \$100 of taxable value for school district ad
16 valorem taxes imposed for maintenance purposes and providing that
17 an ad valorem tax imposed by a school district is not a state ad
18 valorem tax."