

1-1 By: Ogden S.J.R. No. 11
1-2 (In the Senate - Filed August 3, 2005; August 4, 2005, read
1-3 first time and referred to Committee on Finance; August 5, 2005,
1-4 reported favorably by the following vote: Yeas 10, Nays 1;
1-5 August 5, 2005, sent to printer.)

1-6 SENATE JOINT RESOLUTION

1-7 proposing a constitutional amendment establishing a maximum tax
1-8 rate of \$1.25 per \$100 of taxable value for school district ad
1-9 valorem taxes for maintenance purposes and providing that an ad
1-10 valorem tax imposed by a school district is not a state ad valorem
1-11 tax.

1-12 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 3, Article VII, Texas Constitution, is
1-14 amended by amending Subsections (d) and (e) and adding Subsections
1-15 (f) and (g) to read as follows:

1-16 (d) The Legislature may provide for the formation of school
1-17 districts by general laws, and all such school districts may
1-18 embrace parts of two or more counties.

1-19 ~~[(e)]~~ The Legislature by general law may provide ~~[shall be~~
1-20 ~~authorized to pass laws for the assessment and collection of taxes~~
1-21 ~~in all school districts and]~~ for the management and control of the
1-22 public ~~[school or]~~ schools of such districts.

1-23 ~~(e) The [whether such districts are composed of territory~~
1-24 ~~wholly within a county or in parts of two or more counties, and the]~~
1-25 Legislature may authorize an ~~[additional]~~ ad valorem tax to be
1-26 levied and collected within all school districts for the ~~[further]~~
1-27 maintenance of public free schools at a rate not to exceed \$1.25 for
1-28 each \$100 of taxable value of property in the district, and may
1-29 authorize an additional ad valorem tax for the erection and
1-30 equipment of school buildings. A school district may not levy or
1-31 collect a tax under this subsection unless the tax is approved by
1-32 ~~[therein, provided that]~~ a majority of the qualified voters of the
1-33 district voting at an election to be held for that purpose~~[, shall~~
1-34 ~~approve the tax]~~. A tax levied and collected by a school district
1-35 under this subsection is not a state ad valorem tax within the
1-36 meaning of Section 1-e, Article VIII, of this constitution.

1-37 (f) The Legislature may pass laws for the creation of junior
1-38 college districts, the management and control of those districts,
1-39 and the imposition of ad valorem taxes in those districts. A junior
1-40 college district may not impose a tax under this subsection unless
1-41 the tax is approved by a majority of the qualified voters of the
1-42 district voting at an election held for that purpose. A junior
1-43 college district is not a school district for purposes of this
1-44 section.

1-45 (g) An ad valorem tax approved by the voters of a junior
1-46 college district under this section on or before January 1, 2007,
1-47 is not affected by the amendment of this section approved by the
1-48 voters at an election held on November 8, 2005, and the junior
1-49 college district is not required to hold a new election to authorize
1-50 the existing tax. This subsection expires January 1, 2008.

1-51 SECTION 2. The following temporary provision is added to
1-52 the Texas Constitution:

1-53 TEMPORARY PROVISION. (a) This temporary provision applies
1-54 to the constitutional amendment proposed by the 79th Legislature,
1-55 2nd Called Session, 2005, limiting school district ad valorem taxes
1-56 for maintenance purposes and providing that an ad valorem tax
1-57 imposed by a school district is not a state ad valorem tax and
1-58 expires January 1, 2008.

1-59 (b) Except as provided by Subsection (c) of this temporary
1-60 provision, the amendment to Section 3, Article VII, of this
1-61 constitution takes effect December 1, 2005.

1-62 (c) The limitation on the maximum school district tax rate
1-63 for the maintenance of public free schools prescribed by Section
1-64 3(e), Article VII, of this constitution takes effect January 1,

2-1 2007, and applies only to a tax year that begins on or after that
2-2 date.
2-3 SECTION 3. This proposed constitutional amendment shall be
2-4 submitted to the voters at an election to be held November 8, 2005.
2-5 The ballot shall be printed to permit voting for or against the
2-6 proposition: "The constitutional amendment establishing a maximum
2-7 tax rate of \$1.25 per \$100 of taxable value for school district ad
2-8 valorem taxes imposed for maintenance purposes and providing that
2-9 an ad valorem tax imposed by a school district is not a state ad
2-10 valorem tax."

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