

By: Nixon

H.J.R. No. 25

A JOINT RESOLUTION

1 proposing a constitutional amendment to establish a maximum school  
2 district ad valorem tax rate for maintenance and operation purposes  
3 and to clarify that an ad valorem tax that is levied or collected by  
4 a school district in this state is not a state ad valorem tax.

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

6 SECTION 1. Section 3(e), Article VII, Texas Constitution,  
7 is amended to read as follows:

8 (e) The Legislature shall be authorized to pass laws for the  
9 ~~[assessment and collection of taxes in all school districts and for~~  
10 ~~the]~~ management and control of the public school or schools of  
11 school [such] districts, whether such districts are composed of  
12 territory wholly within a county or in parts of two or more  
13 counties, and ~~[the Legislature]~~ may authorize an ~~[additional]~~ ad  
14 valorem tax to be levied and collected within all school districts  
15 for the ~~[further]~~ maintenance and operation of public free schools  
16 at a rate not to exceed \$1.30 for each \$100 of taxable value of  
17 property in a district, and an additional ad valorem tax for the  
18 erection and equipment of school buildings by the districts. A  
19 school district may not levy or collect a tax under this subsection  
20 unless the tax is approved by [therein, provided that] a majority of  
21 the qualified voters of the district voting at an election ~~[to be]~~  
22 held for that purpose~~[, shall approve the tax]~~. A tax that is  
23 levied or collected under this subsection does not constitute and  
24 may not be construed to be a state ad valorem tax within the meaning

1 of Section 1-e, Article VIII, of this constitution, regardless of  
2 the manner or method by which the tax is levied or collected or the  
3 manner or method by which the proceeds of the tax are disbursed.

4 SECTION 2. The following temporary provision is added to  
5 the Texas Constitution:

6 TEMPORARY PROVISION. (a) This temporary provision applies  
7 to the constitutional amendment proposed by the 79th Legislature,  
8 3rd Called Session, 2006, to establish a maximum school district ad  
9 valorem tax rate for maintenance and operation purposes and to  
10 clarify that an ad valorem tax that is levied or collected by a  
11 school district in this state is not a state ad valorem tax and  
12 expires January 1, 2008.

13 (b) The maximum school district ad valorem tax rate for  
14 maintenance and operation purposes established by the amendment to  
15 Section 3, Article VII, of this constitution applies only to a tax  
16 year beginning on January 1, 2007.

17 SECTION 3. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 7, 2006.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment to establish a maximum  
21 school district ad valorem tax rate for maintenance and operation  
22 purposes and to clarify that an ad valorem tax that is levied or  
23 collected by a school district in this state is not a state ad  
24 valorem tax."