

## **BILL ANALYSIS**

C.S.H.J.R. 23  
By: Guillen  
Local Government Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

The purpose of this legislation is to amend the Texas Constitution to authorize political subdivisions to establish an ad valorem tax freeze on residence homesteads of certain persons serving active duty in the armed forces.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

Provides that if a person who is serving on active duty in the United States armed forces receives a residence homestead exemption prescribed or authorized by the political subdivision. The total amount prescribed by the political subdivision for that homestead in the preceding year may not exceed the amount of taxes the political subdivision imposed on the property in the preceding year. As an alternative a petition signed by 5% of the registered voters the governing body of the political subdivision shall call an election to determine by majority vote whether to establish a tax limitation provided by this subsection.

### **EFFECTIVE DATE**

This proposed constitutional amendment shall be submitted to voters at an election held November 8, 2005.

### **COMPARISON OF ORIGINAL TO SUBSTITUTE**

CSHJR 23 includes the National Guard.