

BILL ANALYSIS

Senate Research Center
79R11774 MFC-D

H.J.R. 32
By: Berman (Deuell)
Finance
5/17/2005
Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

The Smith County Peace Officers Association, a non-profit organization, built a training facility to benefit the surrounding area. Money, land, and labor were all donated for this facility and the facility has served all of northeast Texas. The largest donors to this facility were the city of Tyler and Smith County. This facility is strictly a training facility and does not charge for any courses provided.

Courses are prescribed and designed by the Texas Commission on Law Enforcement Officer Standards and Education and are necessary for law enforcement officers of the State of Texas. All the instructors that teach courses are there on a volunteer basis and are not paid any additional salary. The only income that the facility receives are through donations and association dues. This income is strictly used for maintenance and care of the facility.

Current law exempts public properties used for public purposes, actual places of worship, schools, and veterans from ad valorem taxation, but not certain law enforcement officer associations.

H.J.R. 32 proposes a constitutional amendment to allow governing bodies to exempt property owned by certain law enforcement officer associations from ad valorem taxation.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by adding Subsection (e), to authorize the legislature, by general law, to authorize the governing body of a political subdivision of this state to exempt from ad valorem taxation the property of a nonprofit association that is organized and operated primarily to provide assistance to law enforcement officers and their families or dependents. Authorizes the legislature, by general law, to provide eligibility limitations for an exemption authorized by this section and to provide that the exemption may be applied retroactively to one or more tax years after the 2000 tax year.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 8, 2005. Requires the ballot to be printed to permit voting for against the specific proposition.