

BILL ANALYSIS

C.S.H.J.R. 32
By: Berman
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

The Smith County Peace Officers Association (SCPOA), a non-profit organization, built a training facility to benefit the surrounding area. Money, land, and labor were all donated for this facility and has served all of northeast Texas. The largest donors of 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 Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE) 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. C.S.H.J.R. 32 allows governing bodies to exempt property owned by certain law enforcement officer associations from ad valorem taxation.

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

C.S.H.J.R. 32 authorizes the legislature to allow a governing body of a political subdivision to exempt non-profit organizations that primarily for the benefit of law enforcement officers and their families or dependents from ad valorem taxation.

The resolution further authorizes the legislature to set forth the qualifications of such non-profit organizations and may provide that the exemption applies retroactively to one or more tax years after the 2000 tax year.

EFFECTIVE DATE

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

COMPARISON OF ORIGINAL TO SUBSTITUTE

The substitute differs from the original bill by authorizing governing bodies of political subdivisions to adopt the exemption. The substitute makes conforming changes to the caption and to the language to be printed on the ballot.