

By: Guillen, Escobar

H.J.R. No. 23

Substitute the following for H.J.R. No. 23:

By: Quintanilla

C.S.H.J.R. No. 23

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a political
2 subdivision to establish an ad valorem tax freeze on residence
3 homesteads of certain persons serving on active duty in the United
4 States armed forces or the National Guard.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsection (i) to read as follows:

8 (i) The governing body of a political subdivision by
9 official action may provide that if a person who is serving on
10 active duty in the United States armed forces or the National Guard
11 receives a residence homestead exemption prescribed or authorized
12 by this section and received an exemption prescribed or authorized
13 by this section for that homestead in the preceding year, the total
14 amount of ad valorem taxes imposed on that homestead by the
15 political subdivision may not exceed the amount of taxes the
16 political subdivision imposed on the property in the preceding
17 year. As an alternative, on receipt of a petition signed by five
18 percent (5%) of the registered voters of the political subdivision,
19 the governing body of the political subdivision shall call an
20 election to determine by majority vote whether to establish a tax
21 limitation provided by this subsection. A tax limitation
22 established by a political subdivision under this subsection
23 applies to the imposition of ad valorem taxes by the political
24 subdivision beginning with the first tax year after the year in

1 which the limitation is established. The legislature, by general
2 law, may provide for the transfer of all or a proportionate amount
3 of a tax limitation provided by this subsection for a person who
4 qualifies for the limitation and establishes a different residence
5 homestead. A political subdivision that establishes a tax
6 limitation under this subsection must comply with a law providing
7 for the transfer of the limitation, even if the legislature enacts
8 the law subsequent to the political subdivision's establishment of
9 the limitation. Taxes otherwise limited by a political subdivision
10 under this subsection may be increased to the extent the value of
11 the homestead is increased by improvements other than repairs and
12 other than improvements made to comply with governmental
13 requirements and as may be consistent with the transfer of a tax
14 limitation under a law authorized by this subsection. The
15 legislature, by general law, may prescribe requirements for
16 eligibility for a tax limitation provided by this subsection based
17 on income, the distance of the location where the person is deployed
18 or stationed on active duty from the person's residence homestead,
19 and the period for which the person is stationed or deployed and may
20 define "active duty" for purposes of this subsection.

21 SECTION 2. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 8, 2005.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment to authorize a
25 political subdivision to establish an ad valorem tax freeze on
26 residence homesteads of certain persons serving on active duty in
27 the United States armed forces or the National Guard."