

By: Berman

H.J.R. No. 32

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to permit the governing body of a political subdivision to exempt
3 from ad valorem taxation property owned by certain law enforcement
4 officer associations.

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

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
7 amended by adding Subsection (e) to read as follows:

8 (e) The Legislature by general law may authorize the
9 governing body of a political subdivision of this state to exempt
10 from ad valorem taxation the property of a nonprofit association
11 that is organized and operated primarily to provide assistance to
12 law enforcement officers and their families or dependents. The
13 Legislature by general law may provide eligibility limitations for
14 an exemption authorized by this section and may provide that the
15 exemption may be applied retroactively to one or more tax years
16 after the 2000 tax year.

17 SECTION 2. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held November 8, 2005.
19 The ballot shall be printed to permit voting for or against the
20 proposition: "The constitutional amendment authorizing the
21 legislature to permit the governing body of a political subdivision
22 to exempt from ad valorem taxation property of certain nonprofit
23 law enforcement officer associations."