

By: Berman

H.J.R. No. 32

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to exempt from ad valorem taxation property owned by certain law  
3 enforcement officer associations.

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

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

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

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