

By: Pitts

H.J.R. No. 50

Substitute the following for H.J.R. No. 50:

By: Paxton

C.S.H.J.R. No. 50

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a state property  
2 tax for public education and a school district property tax for  
3 educational enrichment.

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

5 SECTION 1. Section 1-e, Article VIII, Texas Constitution,  
6 is amended to read as follows:

7 Sec. 1-e. Except as provided by Section 3-a, Article VII, of  
8 this constitution, no [No] State ad valorem taxes shall be levied  
9 upon any property within this State.

10 SECTION 2. Article VII, Texas Constitution, is amended by  
11 adding Section 3-a to read as follows:

12 Sec. 3-a. (a) The legislature by general law may authorize  
13 the state to impose ad valorem taxes for elementary and secondary  
14 public free school purposes on all taxable property at a rate not to  
15 exceed \$0.75 for each \$100 of taxable value.

16 (b) Notwithstanding Section 23, Article VIII, of this  
17 constitution, the legislature may provide for the appraisal of  
18 property subject to state ad valorem taxes, for the equalization of  
19 the taxable values of that property, and for the collection of the  
20 state ad valorem taxes imposed on that property.

21 (c) State ad valorem taxes shall be assessed on the  
22 valuation of property subject to those taxes as determined by the  
23 appraisal officials in the county in which the property is located.  
24 If an appraisal official uses generally accepted appraisal

1 standards and practices to appraise property subject to the state  
2 ad valorem tax and the valuation of the property subject to that tax  
3 conforms to or is equalized by the local appraisal review process to  
4 conform to the accepted standards and practices, the assessment of  
5 a state ad valorem tax on that valuation is not invalid. This  
6 subsection expires at the end of the 2006 ad valorem tax year.

7 SECTION 3. Section 3, Article VII, Texas Constitution, is  
8 amended by amending Subsections (d) and (e) and adding Subsections  
9 (f)-(i) to read as follows:

10 (d) The Legislature may provide for the formation of school  
11 districts by general laws, and all such school districts may  
12 embrace parts of two or more counties.

13 [~~(e)~~] The Legislature by general law may provide [~~shall be~~  
14 ~~authorized to pass laws for the assessment and collection of taxes~~  
15 ~~in all school districts and~~] for the management and control of the  
16 public [~~school or~~] schools of such districts.

17 (e) The Legislature by general law may authorize a school  
18 district to impose:

19 (1) an ad valorem tax on taxable property in the  
20 district for the maintenance of the public schools in the district  
21 at a rate not to exceed \$0.25 for each \$100 of taxable value; and

22 (2) an ad valorem tax on taxable property in the  
23 district for the purpose of providing an enriched educational  
24 program.

25 (f) The Legislature may provide for school districts to  
26 impose an additional ad valorem tax on all taxable property in the  
27 district [~~, whether such districts are composed of territory wholly~~

1 ~~within a county or in parts of two or more counties, and the~~  
2 ~~Legislature may authorize an additional ad valorem tax to be levied~~  
3 ~~and collected within all school districts for the further~~  
4 ~~maintenance of public free schools, and]~~ for the erection and  
5 equipment of school buildings.

6 (g) A school district may not impose a tax under Subsection  
7 (e) or (f) of this section unless the tax is approved by [therein,  
8 ~~provided that]~~ a majority of the qualified voters of the district  
9 voting at an election to be held for that purpose[~~, shall approve~~  
10 ~~the tax]~~. An election held before January 1, 2006, to authorize an  
11 ad valorem tax for the maintenance of the public schools of a  
12 district does not authorize the imposition of an enrichment tax  
13 under Subsection (e)(2) of this section.

14 (h) The Legislature may pass laws for the creation of junior  
15 college districts, the management and control of those districts,  
16 and the imposition of ad valorem taxes in those districts. A junior  
17 college district may not impose a tax under this subsection unless  
18 the tax is approved by a majority of the qualified voters of the  
19 district voting at an election held for that purpose. A junior  
20 college district is not a school district for purposes of this  
21 section.

22 (i) An ad valorem tax approved by the voters of a junior  
23 college district under this section before November 8, 2005, is not  
24 affected by the amendment of this section approved by the voters at  
25 an election held on November 8, 2005, and the junior college  
26 district is not required to hold a new election to authorize the  
27 existing tax. This subsection expires January 1, 2006.

1 SECTION 4. Section 3-b, Article VII, Texas Constitution, is  
2 amended to read as follows:

3 Sec. 3-b. No tax for the maintenance or enrichment of public  
4 free schools voted in any independent school district and no tax for  
5 the maintenance of a junior college voted by a junior college  
6 district, nor any bonds voted in any such district, but unissued,  
7 shall be abrogated, cancelled, or invalidated by change of any kind  
8 in the boundaries thereof. After any change in boundaries, the  
9 governing body of any such district, without the necessity of an  
10 additional election, shall have the power to assess, levy, and  
11 collect ad valorem taxes on all taxable property within the  
12 boundaries of the district as changed, for the purposes of the  
13 maintenance or enrichment of public free schools or the maintenance  
14 of a junior college, as the case may be, and the payment of  
15 principal of and interest on all bonded indebtedness outstanding  
16 against, or attributable, adjusted, or allocated to, such district  
17 or any territory therein, in the amount, at the rate, or not to  
18 exceed the rate, and in the manner authorized in the district prior  
19 to the change in its boundaries, and further in accordance with the  
20 laws under which all such bonds, respectively, were voted; and such  
21 governing body also shall have the power, without the necessity of  
22 an additional election, to sell and deliver any unissued bonds  
23 voted in the district prior to any such change in boundaries, and to  
24 assess, levy, and collect ad valorem taxes on all taxable property  
25 in the district as changed, for the payment of principal of and  
26 interest on such bonds in the manner permitted by the laws under  
27 which such bonds were voted. In those instances where the

1 boundaries of any such independent school district are changed by  
2 the annexation of, or consolidation with, one or more whole school  
3 districts, the taxes to be levied for the purposes hereinabove  
4 authorized may be in the amount or at not to exceed the rate  
5 theretofore voted in the district having at the time of such change  
6 the greatest scholastic population according to the latest  
7 scholastic census and only the unissued bonds of such district  
8 voted prior to such change, may be subsequently sold and delivered  
9 and any voted, but unissued, bonds of other school districts  
10 involved in such annexation or consolidation shall not thereafter  
11 be issued.

12 SECTION 5. This proposed constitutional amendment shall be  
13 submitted to the voters at an election to be held November 8, 2005.  
14 The ballot shall be printed to permit voting for or against the  
15 proposition: "The constitutional amendment to authorize a state  
16 property tax for public education and a school district property  
17 tax for educational enrichment."