

By: Pitts

H.J.R. No. 50

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a state property
2 tax for public education.

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

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

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

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

11 Sec. 3-a. (a) The legislature by general law may authorize
12 the state to impose ad valorem taxes for elementary and secondary
13 public free school purposes on all taxable property at a rate not to
14 exceed \$1 for each \$100 of taxable value.

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

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

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

6 SECTION 3. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 8, 2005.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment authorizing a state
10 property tax for public education."