

By: Wentworth

S.J.R. No. 51

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for the ad valorem taxation of land used for recreational
3 purposes on the basis of a percentage of the market value of the
4 land.

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

6 SECTION 1. Article VIII, Texas Constitution, is amended by
7 adding Section 1-d-2 to read as follows:

8 Sec. 1-d-2. To promote the preservation of land for
9 recreational purposes, the legislature by general law may provide
10 for the ad valorem taxation of land used for those purposes on the
11 basis of a percentage, which may not be less than 20 percent, of the
12 market value of the land. The legislature by general law may
13 provide eligibility limitations under this section and may impose
14 sanctions in furtherance of the taxation policy of this section.

15 SECTION 2. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 6, 2007.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment authorizing the
19 legislature to provide for the ad valorem taxation of land used for
20 recreational purposes on the basis of a percentage of the market
21 value of the land."