

BILL ANALYSIS

H.J.R. 75
By: Villarreal
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The purpose of the amendment proposed by this resolution is to provide an incentive for homeowners to make energy efficiency improvements to their homes. H.B. 1936 is the enabling legislation for H.J.R. 75.

H.J.R. 75 authorizes the governing body of a municipality to exempt a portion of the value of a residence homestead from property taxation if the homestead meets certain energy efficiency standards.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 75 proposes an amendment to the Texas Constitution to authorize the governing body of a city or town to exempt from property taxation a portion of the market value of the residence homestead of a married or unmarried adult, including one living alone, if the homestead meets energy efficiency standards prescribed by the governing body. The resolution authorizes the governing body to require homesteads constructed in different years to meet different energy efficiency standards to be eligible for the exemption and to limit the number of years for which a homestead may receive an exemption. The resolution entitles an eligible adult to receive other applicable exemptions provided by law. The resolution authorizes the governing body of a city or town, where property tax has previously been pledged for the payment of debt, to continue to levy and collect the tax against the value of the homesteads exempted under the residence homestead exemption until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The resolution prescribes the ballot language for the proposed amendment.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 3, 2009.