

By: Christian

H.B. No. 4184

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the abolition of all political subdivision ad valorem  
3 taxes.

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

5 SECTION 1. (a) The legislature finds that:

6 (1) ad valorem taxes are an inequitable source of  
7 revenue to fund political subdivisions of this state;

8 (2) ad valorem taxes increase annually without regard  
9 to the property owner's ability to pay; and

10 (3) ad valorem taxes are perpetual and detrimental to  
11 private property rights as secured by the Texas Constitution.

12 (b) It is the intent of the legislature to abolish political  
13 subdivision ad valorem taxes and to create a more equitable means of  
14 funding political subdivisions of this state.

15 SECTION 2. Title 1, and Subtitle B, Title 3, Tax Code, are  
16 repealed.

17 SECTION 3. (a) Except as provided by Subsection (b) of this  
18 section, this Act takes effect September 1, 2009.

19 (b) Section 2 of this Act takes effect January 1, 2014, but  
20 only if the constitutional amendment proposed by the 81st  
21 Legislature, Regular Session, 2009, to abolish all political  
22 subdivision ad valorem taxes beginning on January 1, 2014, in order  
23 that the legislature may enact a fairer system of fully funding  
24 political subdivisions of this state is approved by the voters. If

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1 that amendment is not approved by the voters, Section 2 of this Act  
2 has no effect.