By: Aycock

H.J.R. No. 25

## A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature by general law to exempt from ad valorem taxes the portion of the assessed value of property attributable to the implementation on the property of a water conservation initiative, desalination project, or brush control initiative.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 SECTION 1. Section 1-m, Article VIII, Texas Constitution,

8 is amended to read as follows:
9 Sec. 1-m. The legislature by general law may <u>exempt</u>

10 [authorize a taxing unit to grant an exemption or other relief] from 11 ad valorem taxes <u>the portion of the assessed value of</u> [on] property 12 <u>attributable to the implementation</u> on <u>the property of</u> [which] a 13 <u>rainwater harvesting or other</u> water conservation initiative, 14 <u>desalination project</u>, or brush control initiative [has been 15 <u>implemented</u>].

SECTION 2. The following temporary provision is added to the Texas Constitution:

18 <u>TEMPORARY PROVISION. (a) This temporary provision applies to</u> 19 <u>the constitutional amendment proposed by the 81st Legislature,</u> 20 <u>Regular Session, 2009, authorizing the legislature to exempt from</u> 21 <u>ad valorem taxes the portion of the assessed value of property</u> 22 <u>attributable to the implementation on the property of a water</u> 23 <u>conservation initiative, desalination project, or brush control</u> 24 initiative.

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1 (b) The amendment to Section 1-m, Article VIII, of this 2 constitution takes effect January 1, 2010, and applies only to ad valorem taxes imposed for a tax year beginning on or after that 3 4 date. (c) This temporary provision expires January 1, 2011. 5 6 SECTION 3. This proposed constitutional amendment shall be 7 submitted to the voters at an election to be held November 3, 2009. The ballot shall be printed to permit voting for or against the 8 "The constitutional amendment to authorize the 9 proposition: legislature by general law to exempt from ad valorem taxes the 10 portion of the assessed value of property attributable to the 11

implementation on the property of a water conservation initiative,

desalination project, or brush control initiative."

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