

By: Strama

H.J.R. No. 47

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation certain energy
3 efficiency-related improvements to real or personal property.

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

5 SECTION 1. Section 2(a), Article VIII, Texas Constitution,
6 is amended to read as follows:

7 (a) All occupation taxes shall be equal and uniform upon the
8 same class of subjects within the limits of the authority levying
9 the tax; but the legislature may, by general laws, exempt from
10 taxation public property used for public purposes; actual places of
11 religious worship, also any property owned by a church or by a
12 strictly religious society for the exclusive use as a dwelling
13 place for the ministry of such church or religious society, and
14 which yields no revenue whatever to such church or religious
15 society; provided that such exemption shall not extend to more
16 property than is reasonably necessary for a dwelling place and in no
17 event more than one acre of land; any property owned by a church or
18 by a strictly religious society that owns an actual place of
19 religious worship if the property is owned for the purpose of
20 expansion of the place of religious worship or construction of a new
21 place of religious worship and the property yields no revenue
22 whatever to the church or religious society, provided that the
23 legislature by general law may provide eligibility limitations for
24 the exemption and may impose sanctions related to the exemption in

1 furtherance of the taxation policy of this subsection; any property
2 that is owned by a church or by a strictly religious society and is
3 leased by that church or strictly religious society to a person for
4 use as a school, as defined by Section 11.21, Tax Code, or a
5 successor statute, for educational purposes; places of burial not
6 held for private or corporate profit; solar or wind-powered energy
7 devices; energy efficiency-related improvements that are
8 permanently attached to or incorporated in real or personal
9 property; all buildings used exclusively and owned by persons or
10 associations of persons for school purposes and the necessary
11 furniture of all schools and property used exclusively and
12 reasonably necessary in conducting any association engaged in
13 promoting the religious, educational and physical development of
14 boys, girls, young men or young women operating under a State or
15 National organization of like character; also the endowment funds
16 of such institutions of learning and religion not used with a view
17 to profit; and when the same are invested in bonds or mortgages, or
18 in land or other property which has been and shall hereafter be
19 bought in by such institutions under foreclosure sales made to
20 satisfy or protect such bonds or mortgages, that such exemption of
21 such land and property shall continue only for two years after the
22 purchase of the same at such sale by such institutions and no
23 longer, and institutions engaged primarily in public charitable
24 functions, which may conduct auxiliary activities to support those
25 charitable functions; and all laws exempting property from taxation
26 other than the property mentioned in this Section shall be null and
27 void.

1 SECTION 2. This proposed constitutional amendment shall be
2 submitted to the voters at an election to be held November 3, 2009.
3 The ballot shall be printed to permit voting for or against the
4 proposition: "The constitutional amendment to authorize the
5 legislature to exempt from ad valorem taxation certain energy
6 efficiency-related improvements to real or personal property."