

By: Leibowitz

H.J.R. No. 72

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to exempt from ad valorem taxation a renewable energy device,  
3 structure, facility, or system installed or constructed on  
4 residential property, land designated for agricultural use, or  
5 open-space land devoted to farm or ranch purposes for the  
6 generation of energy for use in connection with the property.

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

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

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

1 whatever to the church or religious society, provided that the  
2 legislature by general law may provide eligibility limitations for  
3 the exemption and may impose sanctions related to the exemption in  
4 furtherance of the taxation policy of this subsection; any property  
5 that is owned by a church or by a strictly religious society and is  
6 leased by that church or strictly religious society to a person for  
7 use as a school, as defined by Section 11.21, Tax Code, or a  
8 successor statute, for educational purposes; places of burial not  
9 held for private or corporate profit; renewable energy devices,  
10 structures, facilities, or systems installed or constructed on  
11 residential property, land designated for agricultural use in  
12 accordance with Section 1-d of this article, or open-space land  
13 devoted to farm or ranch purposes and taxed in accordance with  
14 Section 1-d-1 of this article for the generation of energy for use  
15 in connection with the property; solar or wind-powered energy  
16 devices; all buildings used exclusively and owned by persons or  
17 associations of persons for school purposes and the necessary  
18 furniture of all schools and property used exclusively and  
19 reasonably necessary in conducting any association engaged in  
20 promoting the religious, educational and physical development of  
21 boys, girls, young men or young women operating under a State or  
22 National organization of like character; also the endowment funds  
23 of such institutions of learning and religion not used with a view  
24 to profit; and when the same are invested in bonds or mortgages, or  
25 in land or other property which has been and shall hereafter be  
26 bought in by such institutions under foreclosure sales made to  
27 satisfy or protect such bonds or mortgages, that such exemption of

1 such land and property shall continue only for two years after the  
2 purchase of the same at such sale by such institutions and no  
3 longer, and institutions engaged primarily in public charitable  
4 functions, which may conduct auxiliary activities to support those  
5 charitable functions; and all laws exempting property from taxation  
6 other than the property mentioned in this Section shall be null and  
7 void.

8         SECTION 2. This proposed constitutional amendment shall be  
9 submitted to the voters at an election to be held November 3, 2009.  
10 The ballot shall be printed to permit voting for or against the  
11 proposition: "The constitutional amendment to authorize the  
12 legislature to exempt from ad valorem taxation a renewable energy  
13 device, structure, facility, or system installed or constructed on  
14 residential property, land designated for agricultural use, or  
15 open-space land devoted to farm or ranch purposes for the  
16 generation of energy for use in connection with the property."