By: Rose H.J.R. No. 74

A JOINT RESOLUTION

- 1 proposing a constitutional amendment to authorize the legislature
- 2 by general law to exempt from ad valorem taxes the portion of the
- 3 assessed value of property attributable to the implementation on
- 4 the property of a water conservation initiative, desalination
- 5 project, or brush control initiative.
- 6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 7 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 exempt
- 10 [authorize a taxing unit to grant an exemption or other relief] from
- 11 ad valorem taxes the portion of the assessed value of [on] property
- 12 <u>attributable to the implementation</u> on <u>the property of</u> [which] a
- 13 rainwater harvesting or other water conservation initiative,
- 14 desalination project, or brush control initiative [has been
- 15 <u>implemented</u>].
- 16 SECTION 2. The following temporary provision is added to
- 17 the Texas Constitution:
- 18 TEMPORARY PROVISION. (a) This temporary provision applies to
- 19 the constitutional amendment proposed by the 81st Legislature,
- 20 Regular Session, 2009, authorizing the legislature to exempt from
- 21 ad valorem taxes the portion of the assessed value of property
- 22 attributable to the implementation on the property of a water
- 23 conservation initiative, desalination project, or brush control
- 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
- 3 valorem taxes imposed for a tax year beginning on or after that
- 4 date.
- 5 (c) This temporary provision expires January 1, 2011.
- 6 SECTION 3. This proposed constitutional amendment shall be
- 7 submitted to the voters at an election to be held November 3, 2009.
- 8 The ballot shall be printed to permit voting for or against the
- 9 proposition: "The constitutional amendment to authorize the
- 10 legislature by general law to exempt from ad valorem taxes the
- 11 portion of the assessed value of property attributable to the
- 12 implementation on the property of a water conservation initiative,
- 13 desalination project, or brush control initiative."