

By: Cohen

H.J.R. No. 100

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation real property leased to certain
3 schools organized and operated primarily for the purpose of
4 engaging in educational functions.

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

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

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

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

1 in this Section shall be null and void.

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

4 TEMPORARY PROVISION. (a) This temporary provision applies
5 to the constitutional amendment proposed by the 81st Legislature,
6 Regular Session, 2009, authorizing the legislature to exempt from
7 ad valorem taxation real property leased to certain schools
8 organized and operated primarily for the purpose of engaging in
9 educational functions.

10 (b) The amendment to Section 2(a), Article VIII, of this
11 constitution takes effect beginning with the tax year that begins
12 January 1, 2010.

13 (c) This temporary provision expires January 1, 2011.

14 SECTION 3. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 3, 2009.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment to authorize the
18 legislature to exempt from ad valorem taxation real property leased
19 to certain schools organized and operated primarily for the purpose
20 of engaging in educational functions."