By: Coleman H.J.R. No. 141

A JOINT RESOLUTION

1 proposing a constitutional amendment to provide property tax

2 abatement for home and business owners who install solar panels on

3 their homes or businesses.

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

5 SECTION 1-c, Article VIII of the Texas Constitution is added.

6 This proposed constitutional amendment shall be submitted to the

7 voters at an election to be held November 3, 2009. The ballot shall

8 be printed to permit [or "provide for"] voting for or against the

9 proposition: " The constitutional amendment shall allow the

10 <u>legislature</u> by general law to exempt property from ad valorem

11 taxation and business franchise taxes in the amount necessary to

12 pay for the installation of solar panels on said property. This tax

credit may be claimed until such purchase and installation costs

are extinguished or for a period no longer than five years from the

15 date the exemption is first claimed whichever comes first. Any

16 increase in appraised property value which arises as a result of the

17 <u>installation or construction of such panels on the home or business</u>

18 shall not be included for the purposes of determining the taxable

19 value of that property for five years after the exemption is first

20 claimed."

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