

1-1 By: Estes, Watson S.J.R. No. 16
1-2 (In the Senate - Filed January 25, 2011; February 2, 2011,
1-3 read first time and referred to Committee on Finance;
1-4 April 5, 2011, reported favorably by the following vote: Yeas 14,
1-5 Nays 0; April 5, 2011, sent to printer.)

1-6 SENATE JOINT RESOLUTION

1-7 proposing a constitutional amendment providing for the appraisal
1-8 for ad valorem tax purposes of open-space land devoted to
1-9 water-stewardship purposes on the basis of its productive capacity.

1-10 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Subsection (a), Section 1-d-1, Article VIII,
1-12 Texas Constitution, is amended to read as follows:

1-13 (a) To promote the preservation of open-space land, the
1-14 legislature shall provide by general law for taxation of open-space
1-15 land devoted to farm, ranch, [~~or~~] wildlife management, or
1-16 water-stewardship purposes on the basis of its productive capacity
1-17 and may provide by general law for taxation of open-space land
1-18 devoted to timber production on the basis of its productive
1-19 capacity. The legislature by general law may provide eligibility
1-20 limitations under this section and may impose sanctions in
1-21 furtherance of the taxation policy of this section.

1-22 SECTION 2. The following temporary provision is added to
1-23 the Texas Constitution:

1-24 TEMPORARY PROVISION. (a) This temporary provision applies
1-25 to the constitutional amendment proposed by the 82nd Legislature,
1-26 Regular Session, 2011, providing for the appraisal for ad valorem
1-27 tax purposes of open-space land devoted to water-stewardship
1-28 purposes on the basis of its productive capacity.

1-29 (b) The amendment to Section 1-d-1(a), Article VIII, of this
1-30 constitution takes effect January 1, 2012.

1-31 (c) This temporary provision expires January 1, 2013.

1-32 SECTION 3. This proposed constitutional amendment shall be
1-33 submitted to the voters at an election to be held November 8, 2011.
1-34 The ballot shall be printed to permit voting for or against the
1-35 proposition: "The constitutional amendment providing for the
1-36 appraisal for ad valorem tax purposes of open-space land devoted to
1-37 water-stewardship purposes on the basis of its productive
1-38 capacity."

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