

By: Patrick

S.J.R. No. 36

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation by a school district for
3 maintenance and operations purposes all or part of the appraised
4 value of a residence homestead.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsections (d-2) and (j) to read as follows:

8 (d-2) Notwithstanding Subsections (d) and (d-1) of this
9 section, a general law enacted under Subsection (j) of this section
10 may provide for the reduction of the amount of a limitation provided
11 by Subsection (d) of this section as reduced under Subsection (d-1)
12 of this section, if applicable, and applicable to a residence
13 homestead for the tax year in which the general law takes effect to
14 reflect any reduction from the preceding year in the tax rate for
15 general elementary and secondary public school purposes applicable
16 to the homestead. A general law enacted under Subsection (j) of
17 this section may provide that, except as otherwise provided by
18 Subsection (d) of this section, a limitation provided by Subsection
19 (d) of this section as reduced under Subsection (d-1) of this
20 section, if applicable, that is reduced under the general law
21 continues to apply to the residence homestead in subsequent tax
22 years until the limitation expires.

23 (j) The legislature by general law may exempt from ad
24 valorem taxation by a school district for maintenance and

1 operations purposes all or part of the appraised value of the
2 residence homestead of a married or unmarried adult, including one
3 living alone.

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

6 TEMPORARY PROVISION. (a) This temporary provision applies
7 to the constitutional amendment proposed by the 82nd Legislature,
8 Regular Session, 2011, authorizing the legislature to exempt from
9 ad valorem taxation by a school district for maintenance and
10 operations purposes all or part of the appraised value of a
11 residence homestead.

12 (b) Section 1-b(j), Article VIII, of this constitution
13 takes effect January 1, 2012, and applies only to a tax year
14 beginning on or after that date.

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

16 SECTION 3. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 8, 2011.
18 The ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment authorizing the
20 legislature to exempt from ad valorem taxation by a school district
21 for maintenance and operations purposes all or part of the
22 appraised value of a residence homestead."