

By: Gooden

H.J.R. No. 90

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation real property that is leased to a
3 charitable organization and that is used by the organization
4 primarily for the purpose of performing a charitable function.

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

1 taxation other than the property mentioned in this Section shall be
2 null and void.

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

5 TEMPORARY PROVISION. (a) This temporary provision applies
6 to the constitutional amendment proposed by the 83rd Legislature,
7 Regular Session, 2013, authorizing the legislature to exempt from
8 ad valorem taxation real property that is leased to a charitable
9 organization and that is used by the organization primarily for the
10 purpose of performing a charitable function.

11 (b) The amendment to Section 2(a), Article VIII, of this
12 constitution takes effect beginning with the tax year that begins
13 January 1, 2014.

14 (c) This temporary provision expires January 1, 2015.

15 SECTION 3. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 5, 2013.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment to authorize the
19 legislature to exempt from ad valorem taxation real property that
20 is leased to a charitable organization and that is used by the
21 organization primarily for the purpose of performing a charitable
22 function."