

By: Lozano

H.J.R. No. 23

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision to exempt from ad valorem taxation
3 mineral interests owned by nonprofit corporations organized for the
4 exclusive purpose of generating income for certain charitable
5 nonprofit corporations through the ownership, lease, and
6 management of real property.

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

8 SECTION 1. Article VIII, Texas Constitution, is amended by
9 adding Section 1-r to read as follows:

10 Sec. 1-r. (a) The governing body of a political subdivision
11 may exempt from ad valorem taxation a mineral interest owned by a
12 nonprofit corporation if:

13 (1) the nonprofit corporation is organized for the
14 exclusive purpose of generating income for a specific charitable
15 nonprofit corporation through its ownership, lease, and management
16 of real property, including buildings, land, and mineral interests;
17 and

18 (2) the charitable nonprofit corporation:

19 (A) is organized exclusively to perform
20 religious and charitable purposes;

21 (B) is engaged exclusively in providing housing,
22 counseling, training, spiritual aid, and related services to
23 children and families in need;

24 (C) does not charge a fee for the provision of a

1 service; and

2 (D) does not accept or receive money from a
3 governmental entity.

4 (b) The legislature may impose additional eligibility
5 requirements for an exemption authorized by this section.

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

8 TEMPORARY PROVISION. (a) This temporary provision applies
9 to the constitutional amendment proposed by the 84th Legislature,
10 Regular Session, 2015, authorizing the governing body of a
11 political subdivision to exempt from ad valorem taxation mineral
12 interests owned by nonprofit corporations organized for the
13 exclusive purpose of generating income for certain charitable
14 nonprofit corporations through the ownership, lease, and
15 management of real property.

16 (b) Section 1-r, Article VIII, of this constitution takes
17 effect January 1, 2016, and applies only to a tax year beginning on
18 or after that date.

19 (c) This temporary provision expires January 1, 2017.

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 3, 2015.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment authorizing the
24 governing body of a political subdivision to exempt from ad valorem
25 taxation mineral interests owned by nonprofit corporations
26 organized for the exclusive purpose of generating income for
27 certain charitable nonprofit corporations through the ownership,

1 lease, and management of real property."