

By: Guillen

H.J.R. No. 88

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 bodies of certain political subdivisions to exempt from ad valorem
3 taxation the real and tangible personal property of businesses
4 during an initial period of operation in this state.

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

6 SECTION 1. Article VIII, Texas Constitution, is amended by
7 adding Section 1-s to read as follows:

8 Sec. 1-s. (a) The governing body of a political subdivision
9 may exempt from ad valorem taxation the real and tangible personal
10 property of a business during the first 10 years that the business
11 operates in this state if:

12 (1) the business first begins operating in this state
13 on or after January 1, 2016; and

14 (2) the property is located in a county with a
15 population of 250,000 or less.

16 (b) The legislature by general law may provide additional
17 eligibility requirements for an exemption authorized by this
18 section.

19 SECTION 2. The following temporary provision is added to
20 the Texas Constitution:

21 TEMPORARY PROVISION. (a) This temporary provision applies
22 to the constitutional amendment proposed by the 84th Legislature,
23 Regular Session, 2015, authorizing the governing bodies of certain
24 political subdivisions to exempt from ad valorem taxation the real

1 and tangible personal property of businesses during an initial
2 period of operation in this state.

3 (b) Section 1-s, Article VIII, of this constitution takes
4 effect January 1, 2016, and applies only to a tax year beginning on
5 or after that date.

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

7 SECTION 3. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 3, 2015.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment authorizing the
11 governing bodies of certain political subdivisions to exempt from
12 ad valorem taxation the real and tangible personal property of
13 businesses during an initial period of operation in this state."