

By: Thompson of Harris

H.J.R. No. 96

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of certain political subdivisions to adopt a local option
3 residence homestead exemption from ad valorem taxation of a
4 portion, expressed as a dollar amount, of the market value of an
5 individual's residence homestead.

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

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsection (e-1) to read as follows:

9 (e-1) The governing body of a political subdivision other
10 than a school district may exempt from ad valorem taxation a
11 portion, expressed as a dollar amount, of the market value of the
12 residence homestead of an individual. The amount of the exemption
13 may not be less than \$5,000. An individual is entitled to receive
14 other applicable exemptions provided by law. The legislature by
15 general law may prescribe procedures for the administration of this
16 subsection.

17 SECTION 2. The following temporary provision is added to
18 the Texas Constitution:

19 TEMPORARY PROVISION. (a) This temporary provision applies
20 to the constitutional amendment proposed by the 84th Legislature,
21 Regular Session, 2015, authorizing the governing body of certain
22 political subdivisions to adopt a local option residence homestead
23 exemption from ad valorem taxation of a portion, expressed as a
24 dollar amount, of the market value of an individual's residence

1 homestead.

2 (b) Section 1-b(e-1), Article VIII, of this constitution,
3 as added by the amendment, takes effect beginning with the tax year
4 that begins January 1, 2016.

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

6 SECTION 3. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 3, 2015.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment authorizing the
10 governing body of certain political subdivisions to adopt a local
11 option residence homestead exemption from ad valorem taxation of a
12 portion, expressed as a dollar amount, of the market value of an
13 individual's residence homestead."