

By: Miller of Fort Bend

H.J.R. No. 141

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for credits against the ad valorem taxes imposed by a
3 school district on the property of certain persons who provide an
4 educational alternative for a child eligible to attend a public
5 school in the district.

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

7 SECTION 1. Article VIII, Texas Constitution, is amended by
8 adding Sections 1-p and 1-q to read as follows:

9 Sec. 1-p. (a) The legislature by general law may provide
10 that a corporation that owns property taxable by a school district
11 and pays the tuition for a child who is educationally disadvantaged
12 to attend a private school when the child is eligible to attend a
13 public school in the school district free of tuition is entitled to
14 a tax credit against the ad valorem taxes imposed by the school
15 district on the corporation's property.

16 (b) This section does not authorize the legislature to
17 require a school district to refund ad valorem taxes that have been
18 paid by a corporation.

19 (c) The legislature by general law may define
20 "educationally disadvantaged" and "private school" for purposes of
21 this section.

22 Sec. 1-q. (a) The legislature by general law may provide
23 that a person who receives an exemption under Section 1-b(c) of this
24 article from ad valorem taxes imposed by a school district and who

1 pays the tuition for the person's child to attend a private school
2 as defined by the legislature or who home schools the person's child
3 when the child is eligible to attend a public school in the school
4 district free of tuition is entitled to a tax credit against the ad
5 valorem taxes imposed by the school district on the person's
6 residence homestead.

7 (b) This section does not authorize the legislature to
8 require a school district to refund ad valorem taxes that have been
9 paid by a person.

10 SECTION 2. This proposed constitutional amendment shall be
11 submitted to the voters at an election to be held November 3, 2015.
12 The ballot shall be printed to permit voting for or against the
13 proposition: "The constitutional amendment to authorize the
14 legislature to provide for credits against the ad valorem taxes
15 imposed by a school district on the property of certain persons who
16 provide an educational alternative for a child eligible to attend a
17 public school in the district."