SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature

to exempt from ad valorem taxation real property leased to certain

schools organized and operated primarily for the purpose of

engaging in educational functions.

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

SECTION 1. Section 2(a), Article VIII, Texas Constitution,

is amended to read as follows:

(a) All occupation taxes shall be equal and uniform upon the

same class of subjects within the limits of the authority levying

the tax; but the legislature may, by general laws, exempt from

taxation public property used for public purposes; actual places of

religious worship, also any property owned by a church or by a

strictly religious society for the exclusive use as a dwelling

place for the ministry of such church or religious society, and

which yields no revenue whatever to such church or religious

society; provided that such exemption shall not extend to more

property than is reasonably necessary for a dwelling place and in no

event more than one acre of land; any property owned by a church or

by a strictly religious society that owns an actual place of

religious worship if the property is owned for the purpose of

expansion of the place of religious worship or construction of a new

place of religious worship and the property yields no revenue

whatever to the church or religious society, provided that the
legislature by general law may provide eligibility limitations for
the exemption and may impose sanctions related to the exemption in
furtherance of the taxation policy of this subsection; any property
that is owned by a church or by a strictly religious society and is
leased by that church or strictly religious society to a person for
use as a school, as defined by Section 11.21, Tax Code, or a
successor statute, for educational purposes; any real property that
is leased to a person for use as a school that operates under a
charter granted by the State Board of Education, the Commissioner
of Education, or any other state officer that is qualified as
provided by Section 11.21, Tax Code, or a successor statute; places
of burial not held for private or corporate profit; solar or
wind-powered energy devices; all buildings used exclusively and
owned by persons or associations of persons for school purposes and
the necessary furniture of all schools and property used
exclusively and reasonably necessary in conducting any association
engaged in promoting the religious, educational and physical
development of boys, girls, young men or young women operating
under a State or National organization of like character; also the
endowment funds of such institutions of learning and religion not
used with a view to profit; and when the same are invested in bonds
or mortgages, or in land or other property which has been and shall
hereafter be bought in by such institutions under foreclosure sales
made to satisfy or protect such bonds or mortgages, that such
exemption of such land and property shall continue only for two
years after the purchase of the same at such sale by such
institutions and no longer, and institutions engaged primarily in
public charitable functions, which may conduct auxiliary
activities to support those charitable functions; and all laws
exempting property from taxation other than the property mentioned
in this Section shall be null and void.

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

TEMPORARY PROVISION. (a) This temporary provision applies
to the constitutional amendment proposed by the 84th Legislature,
Regular Session, 2015, authorizing the legislature to exempt from
ad valorem taxation real property leased to certain schools
organized and operated primarily for the purpose of engaging in
educational functions.

(b) The amendment to Section 2(a), Article VIII, of this
constitution takes effect beginning with the tax year that begins
January 1, 2016.

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

SECTION 3. This proposed constitutional amendment shall be
submitted to the voters at an election to be held November 3, 2015.
The ballot shall be printed to permit voting for or against the
proposition: "The constitutional amendment authorizing the
legislature to exempt from ad valorem taxation real property leased
to certain schools organized and operated primarily for the purpose
of engaging in educational functions."