

RESOLUTION ANALYSIS

C.S.H.J.R. 21
By: Darby
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties note that school district property taxes typically make up the largest portion of a property owner's annual property tax bill. These parties suggest that the surest way to provide tax relief for property owners is to prohibit a property tax from being levied for the purpose of maintaining the state's public school system. C.S.H.J.R. 21 proposes an amendment to the Texas Constitution to prohibit a political subdivision from levying such a tax.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.J.R. 21 proposes an amendment to the Texas Constitution to prohibit a political subdivision of the state, beginning on January 1, 2021, from levying a property tax for the purpose of maintaining an efficient system of public free schools.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 6, 2018.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.J.R. 21 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the resolution.

INTRODUCED

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

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HOUSE COMMITTEE SUBSTITUTE

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Sec. 1-e-1. Notwithstanding any other law, beginning on January 1, 2021, a political subdivision of this state may not levy an ad

valorem tax for the purpose of maintaining an efficient system of public free schools.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2017. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to abolish school district maintenance and operations ad valorem taxes beginning on January 1, 2020, in order that the legislature may enact a fairer system of fully funding public education."

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