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| RESOLUTION ANALYSIS |

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| S.J.R. 42 |
| By: Taylor, Larry |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Interested parties note that while state law provides a property tax exemption to eligible properties that are leased to certain schools, a property owner's entitlement to such a tax exemption does not extend to property leased to an open-enrollment public charter school. S.J.R. 42 seeks to address this disparity by proposing an amendment to the Texas Constitution entitling a person who owns and leases real property to a qualified open-enrollment charter school to an exemption from taxation on that property under certain circumstances. |
| **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**  S.J.R. 42 proposes an amendment to the Texas Constitution to authorize the legislature to exempt from taxation any real property that is leased to a person for use as a qualified school that operates under a charter granted by the State Board of Education, the commissioner of education, or any other state agency or officer. The resolution includes a temporary provision, set to expire January 1, 2019, establishing that the amendment takes effect beginning with the 2018 tax year. |
| **ELECTION DATE**  The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017. |