

RESOLUTION ANALYSIS

S.J.R. 42
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Ways & Means
Committee Report (Unamended)

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.