

By: Keough

H.J.R. No. 49

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for the refund of ad valorem taxes imposed on property
3 leased to a religious organization for use as an actual place of
4 religious worship.

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

6 SECTION 1. Article III, Texas Constitution, is amended by
7 adding Section 521 to read as follows:

8 Sec. 521. The legislature by general law may provide that a
9 religious organization that leases property for use as an actual
10 place of religious worship is entitled to a refund from each
11 political subdivision that taxes the property of the ad valorem
12 taxes imposed on the property by that political subdivision and
13 collected from the owner of the property.

14 SECTION 2. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 7, 2017.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment authorizing the
18 legislature to provide for the refund of ad valorem taxes imposed on
19 property leased to a religious organization for use as an actual
20 place of religious worship."