

1-1 By: Taylor of Galveston S.J.R. No. 42
 1-2 (In the Senate - Filed February 22, 2017; March 7, 2017,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 26, 2017, reported favorably by the following vote: Yeas 12,
 1-5 Nays 1; April 26, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14	X			
1-15		X		
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22			X	

1-23 SENATE JOINT RESOLUTION

1-24 proposing a constitutional amendment authorizing the legislature
 1-25 to exempt from ad valorem taxation real property leased to certain
 1-26 schools organized and operated primarily for the purpose of
 1-27 engaging in educational functions.

1-28 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 2(a), Article VIII, Texas Constitution,
 1-30 is amended to read as follows:

1-31 (a) All occupation taxes shall be equal and uniform upon the
 1-32 same class of subjects within the limits of the authority levying
 1-33 the tax; but the legislature may, by general laws, exempt from
 1-34 taxation public property used for public purposes; actual places of
 1-35 religious worship, also any property owned by a church or by a
 1-36 strictly religious society for the exclusive use as a dwelling
 1-37 place for the ministry of such church or religious society, and
 1-38 which yields no revenue whatever to such church or religious
 1-39 society; provided that such exemption shall not extend to more
 1-40 property than is reasonably necessary for a dwelling place and in no
 1-41 event more than one acre of land; any property owned by a church or
 1-42 by a strictly religious society that owns an actual place of
 1-43 religious worship if the property is owned for the purpose of
 1-44 expansion of the place of religious worship or construction of a new
 1-45 place of religious worship and the property yields no revenue
 1-46 whatever to the church or religious society, provided that the
 1-47 legislature by general law may provide eligibility limitations for
 1-48 the exemption and may impose sanctions related to the exemption in
 1-49 furtherance of the taxation policy of this subsection; any property
 1-50 that is owned by a church or by a strictly religious society and is
 1-51 leased by that church or strictly religious society to a person for
 1-52 use as a school, as defined by Section 11.21, Tax Code, or a
 1-53 successor statute, for educational purposes; any real property that
 1-54 is leased to a person for use as a school that operates under a
 1-55 charter granted by the State Board of Education, the commissioner
 1-56 of education, or any other state agency or officer and that is
 1-57 qualified as provided by Section 11.21, Tax Code, or a successor
 1-58 statute; places of burial not held for private or corporate profit;
 1-59 solar or wind-powered energy devices; all buildings used
 1-60 exclusively and owned by persons or associations of persons for
 1-61 school purposes and the necessary furniture of all schools and

2-1 property used exclusively and reasonably necessary in conducting
2-2 any association engaged in promoting the religious, educational and
2-3 physical development of boys, girls, young men or young women
2-4 operating under a State or National organization of like character;
2-5 also the endowment funds of such institutions of learning and
2-6 religion not used with a view to profit; and when the same are
2-7 invested in bonds or mortgages, or in land or other property which
2-8 has been and shall hereafter be bought in by such institutions under
2-9 foreclosure sales made to satisfy or protect such bonds or
2-10 mortgages, that such exemption of such land and property shall
2-11 continue only for two years after the purchase of the same at such
2-12 sale by such institutions and no longer, and institutions engaged
2-13 primarily in public charitable functions, which may conduct
2-14 auxiliary activities to support those charitable functions; and all
2-15 laws exempting property from taxation other than the property
2-16 mentioned in this Section shall be null and void.

2-17 SECTION 2. The following temporary provision is added to
2-18 the Texas Constitution:

2-19 TEMPORARY PROVISION. (a) This temporary provision applies
2-20 to the constitutional amendment proposed by the 85th Legislature,
2-21 Regular Session, 2017, authorizing the legislature to exempt from
2-22 ad valorem taxation real property leased to certain schools
2-23 organized and operated primarily for the purpose of engaging in
2-24 educational functions.

2-25 (b) The amendment to Section 2(a), Article VIII, of this
2-26 constitution takes effect beginning with the tax year that begins
2-27 January 1, 2018.

2-28 (c) This temporary provision expires January 1, 2019.

2-29 SECTION 3. This proposed constitutional amendment shall be
2-30 submitted to the voters at an election to be held November 7, 2017.
2-31 The ballot shall be printed to permit voting for or against the
2-32 proposition: "The constitutional amendment authorizing the
2-33 legislature to exempt from ad valorem taxation real property leased
2-34 to certain schools organized and operated primarily for the purpose
2-35 of engaging in educational functions."

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