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By:  Neave H.J.R. No. 41

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to limit for a temporary period the total amount of ad valorem taxes that may be imposed by a political subdivision on a residence homestead rendered uninhabitable or unusable as a result of a natural disaster.

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

SECTION 1.  Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (q) to read as follows:

(q)  The legislature by general law may provide that for a temporary period following a natural disaster the total amount of ad valorem taxes imposed on a residence homestead by a political subdivision may not exceed the amount of taxes the political subdivision imposed on the property in the year in which the property was rendered uninhabitable or unusable as a result of the disaster. The legislature by general law may prescribe requirements for eligibility for a tax limitation authorized by this subsection and procedures for the administration of this subsection.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to limit for a temporary period the total amount of ad valorem taxes that may be imposed by a political subdivision on a residence homestead rendered uninhabitable or unusable as a result of a natural disaster."