86R16901 JES-D

By:  Stephenson H.J.R. No. 120

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for the adjustment of the limitation on the amount of ad valorem taxes imposed by a school district on the residence homestead of an elderly or disabled person if the school district adopts, changes the amount of, or rescinds a local option residence homestead exemption.

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 (d-2) to read as follows:

(d-2)  Notwithstanding Subsection (d) of this section, the legislature by general law may provide for the adjustment of the amount of a limitation provided by that subsection applicable to a residence homestead for a tax year in which a school district adopts, changes the amount of, or rescinds a local option residence homestead exemption.

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 provide for the adjustment of the limitation on the amount of ad valorem taxes imposed by a school district on the residence homestead of an elderly or disabled person if the school district adopts, changes the amount of, or rescinds a local option residence homestead exemption."