

By: Neave

H.J.R. No. 41

A JOINT RESOLUTION

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

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

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

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

19 SECTION 2. This proposed constitutional amendment shall be  
20 submitted to the voters at an election to be held November 5, 2019.  
21 The ballot shall be printed to permit voting for or against the  
22 proposition: "The constitutional amendment authorizing the  
23 legislature to limit for a temporary period the total amount of ad  
24 valorem taxes that may be imposed by a political subdivision on a

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2 of a natural disaster."