

By: Rosenthal

H.J.R. No. 90

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision to limit the total amount of ad
3 valorem taxes that may be imposed by the political subdivision on
4 the residence homestead of certain lower-income individuals.

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

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

8 (t) The governing body of a political subdivision may
9 provide that the total amount of ad valorem taxes imposed by the
10 political subdivision on a residence homestead of a lower-income
11 individual that is located in a homestead preservation district may
12 not exceed the amount of taxes the political subdivision imposed on
13 the property in the year in which the individual first qualifies for
14 the limitation. The legislature by general law may define
15 "homestead preservation district" and may prescribe requirements
16 for eligibility for a tax limitation authorized by this subsection
17 and procedures for the administration of this subsection.

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

20 TEMPORARY PROVISION. (a) This temporary provision applies
21 to the constitutional amendment proposed by the 86th Legislature,
22 Regular Session, 2019, authorizing the governing body of a
23 political subdivision to limit the total amount of ad valorem taxes
24 that may be imposed by the political subdivision on the residence

1 homestead of certain lower-income individuals.

2 (b) Section 1-b(t), Article VIII, of this constitution
3 takes effect January 1, 2020, and applies only to a tax year
4 beginning on or after that date.

5 (c) This temporary provision expires January 1, 2021.

6 SECTION 3. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 5, 2019.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment authorizing the
10 governing body of a political subdivision to limit the total amount
11 of ad valorem taxes that may be imposed by the political subdivision
12 on the residence homestead of certain lower-income individuals."