

By: Springer

H.J.R. No. 97

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation by a school district a portion of
3 the appraised value of an individual's residence homestead in an
4 amount equal to the lesser of 50 percent of the appraised value of
5 the residence homestead after all other applicable exemptions for
6 which the individual has qualified the homestead are applied or 150
7 percent of the median appraised value of all single-family
8 residences in the state and authorizing the legislature to exempt
9 from ad valorem taxation by one or more political subdivisions of
10 this state inventory held for sale at retail.

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

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

14 (t) In addition to any other exemption authorized or
15 prescribed by this section, the legislature by general law may
16 provide for an exemption from ad valorem taxation by a school
17 district of a portion of the appraised value of an individual's
18 residence homestead in an amount equal to the lesser of 50 percent
19 of the appraised value of the residence homestead after all other
20 applicable exemptions for which the individual has qualified the
21 homestead are applied or 150 percent of the median appraised value
22 of all single-family residences in the state. Where ad valorem tax
23 of a school district has previously been pledged for the payment of
24 debt, the taxing officers of the school district may continue to

1 levy and collect the tax against the value of residence homesteads
2 exempted under this subsection until the debt is discharged if the
3 cessation of the levy would impair the obligation of the contract by
4 which the debt was created. The legislature by general law may
5 prescribe procedures for the administration of the exemption
6 authorized under this subsection and may provide additional
7 eligibility requirements for the exemption.

8 SECTION 2. Article VIII, Texas Constitution, is amended by
9 adding Section 1-r to read as follows:

10 Sec. 1-r. The legislature by general law may exempt from ad
11 valorem taxation by one or more political subdivisions of this
12 state a person's inventory held for sale at retail, as defined by
13 general law.

14 SECTION 3. The following temporary provision is added to
15 the Texas Constitution:

16 TEMPORARY PROVISION. (a) This temporary provision applies
17 to the constitutional amendment proposed by the 86th Legislature,
18 Regular Session, 2019, authorizing the legislature to exempt from
19 ad valorem taxation by a school district a portion of the appraised
20 value of an individual's residence homestead in an amount equal to
21 the lesser of 50 percent of the appraised value of the residence
22 homestead after all other applicable exemptions for which the
23 individual has qualified the homestead are applied or 150 percent
24 of the median appraised value of all single-family residences in
25 the state and authorizing the legislature to exempt from ad valorem
26 taxation by one or more political subdivisions of this state
27 inventory held for sale at retail.

1 (b) Sections 1-b(t) and 1-r, Article VIII, of this
2 constitution, as added by the amendment, take effect January 1,
3 2020, and apply only to ad valorem taxes imposed for a tax year
4 beginning on or after that date.

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

6 SECTION 4. 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 legislature to exempt from ad valorem taxation by a school district
11 a portion of the appraised value of an individual's residence
12 homestead in an amount equal to the lesser of 50 percent of the
13 appraised value of the residence homestead after all other
14 applicable exemptions for which the individual has qualified the
15 homestead are applied or 150 percent of the median appraised value
16 of all single-family residences in the state and authorizing the
17 legislature to exempt from ad valorem taxation by one or more
18 political subdivisions of this state inventory held for sale at
19 retail."