By: Allison H.J.R. No. 109

A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide for a credit against ad valorem taxes imposed by a school
- 3 district on the property owned by a business entity that donates
- 4 money to the district to create or support career and technical
- 5 education programs or courses.
- 6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 7 SECTION 1. Article VIII, Texas Constitution, is amended by
- 8 adding Section 1-y to read as follows:
- 9 Sec. 1-y. The legislature by general law may provide for a
- 10 credit against the ad valorem taxes imposed by a school district on
- 11 the property owned by a business entity that donates money to the
- 12 district to create or support career and technical education
- 13 programs or courses. The legislature may provide eligibility
- 14 requirements for a credit authorized by this section and formulas
- 15 for computing the amount of the credit that a business entity may
- 16 receive in a tax year.
- 17 SECTION 2. This proposed constitutional amendment shall be
- 18 submitted to the voters at an election to be held November 5, 2019.
- 19 The ballot shall be printed to permit voting for or against the
- 20 proposition: "The constitutional amendment authorizing the
- 21 legislature to provide for a credit against ad valorem taxes
- 22 imposed by a school district on the property owned by a business
- 23 entity that donates money to the district to create or support
- 24 career and technical education programs or courses."