H.J.R. No. 120

By: Stephenson

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:

10 (d-2) Notwithstanding Subsection (d) of this section, the 11 legislature by general law may provide for the adjustment of the 12 amount of a limitation provided by that subsection applicable to a 13 residence homestead for a tax year in which a school district 14 adopts, changes the amount of, or rescinds a local option residence 15 homestead exemption.

SECTION 2. This proposed constitutional amendment shall be 16 submitted to the voters at an election to be held November 5, 2019. 17 The ballot shall be printed to permit voting for or against the 18 proposition: "The constitutional amendment authorizing the 19 20 legislature to provide for the adjustment of the limitation on the 21 amount of ad valorem taxes imposed by a school district on the residence homestead of an elderly or disabled person if the school 22 23 district adopts, changes the amount of, or rescinds a local option residence homestead exemption." 24

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