

By: Bohac

H.J.R. No. 142

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for a temporary exemption from ad valorem taxation of a
3 portion of the appraised value of certain property damaged by a
4 disaster.

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

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
7 amended by adding Subsection (e) to read as follows:

8 (e) The Legislature by general law may provide that a person
9 who owns property located in an area declared by the governor to be
10 a disaster area following a disaster is entitled to a temporary
11 exemption from ad valorem taxation by a political subdivision of a
12 portion of the appraised value of that property. The Legislature by
13 general law may prescribe the method of determining the amount of
14 the exemption authorized by this subsection and the duration of the
15 exemption and may provide additional eligibility requirements for
16 the exemption.

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 temporary exemption from ad valorem
22 taxation of a portion of the appraised value of certain property
23 damaged by a disaster."