

House Joint Resolution 34
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

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

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for a temporary **local option** exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster."

SENATE VERSION (CS)

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

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

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster."

CONFERENCE