

By: Kolkhorst

S.J.R. No. 1

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for the reduction of the amount of a limitation on the  
3 total amount of ad valorem taxes that may be imposed for general  
4 elementary and secondary public school purposes on the residence  
5 homestead of a person who is elderly or disabled to reflect any  
6 statutory reduction from the preceding tax year in the maximum  
7 compressed rate of the maintenance and operations taxes imposed for  
8 those purposes on the homestead.

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

10 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
11 is amended by adding Subsection (d-2) to read as follows:

12 (d-2) Notwithstanding Subsections (d) and (d-1) of this  
13 section, the legislature by general law may provide for the  
14 reduction of the amount of a limitation provided by Subsection (d)  
15 of this section and applicable to a residence homestead for a tax  
16 year to reflect any statutory reduction from the preceding tax year  
17 in the maximum compressed rate, as defined by general law, or a  
18 successor rate of the maintenance and operations taxes imposed for  
19 general elementary and secondary public school purposes on the  
20 homestead. A general law enacted under this subsection may take  
21 into account the difference between the tier one maintenance and  
22 operations rate for the 2018 tax year and the maximum compressed  
23 rate for the 2019 tax year applicable to a residence homestead and  
24 any reductions in subsequent tax years before the tax year in which

1 the general law takes effect in the maximum compressed rate  
2 applicable to a residence homestead.

3 SECTION 2. This proposed constitutional amendment shall be  
4 submitted to the voters at an election to be held November 2, 2021.  
5 The ballot shall be printed to permit voting for or against the  
6 proposition: "The constitutional amendment authorizing the  
7 legislature to provide for the reduction of the amount of a  
8 limitation on the total amount of ad valorem taxes that may be  
9 imposed for general elementary and secondary public school purposes  
10 on the residence homestead of a person who is elderly or disabled to  
11 reflect any statutory reduction from the preceding tax year in the  
12 maximum compressed rate of the maintenance and operations taxes  
13 imposed for those purposes on the homestead."