SENATE JOINT RESOLUTION

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

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:

(d-2) Notwithstanding Subsections (d) and (d-1) of this
section, the legislature by general law may provide for the
reduction of the amount of a limitation provided by Subsection (d)
of this section and applicable to a residence homestead for a tax
year to reflect any statutory reduction from the preceding tax year
in the maximum compressed rate, as defined by general law, or a
successor rate of the maintenance and operations taxes imposed for
general elementary and secondary public school purposes on the
homestead. A general law enacted under this subsection may take
into account the difference between the tier one maintenance and
operations rate for the 2018 tax year and the maximum compressed
rate for the 2019 tax year applicable to a residence homestead and
SECTION A2. This proposed constitutional amendment shall be submitted to the voters at an election to be held May 7, 2022. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead."
President of the Senate
Speaker of the House

I hereby certify that S.J.R. No. 2 was adopted by the Senate on August 10, 2021, by the following vote: Yeas 29, Nays 0.

Secretary of the Senate

I hereby certify that S.J.R. No. 2 was adopted by the House on August 26, 2021, by the following vote: Yeas 116, Nays 0, one present not voting.

Chief Clerk of the House

Received:

Date

Secretary of State