

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

1 any reductions in subsequent tax years before the tax year in which
2 the general law takes effect in the maximum compressed rate
3 applicable to a residence homestead.

4 SECTION 2. This proposed constitutional amendment shall be
5 submitted to the voters at an election to be held May 7, 2022. The
6 ballot shall be printed to permit voting for or against the
7 proposition: "The constitutional amendment authorizing the
8 legislature to provide for the reduction of the amount of a
9 limitation on the total amount of ad valorem taxes that may be
10 imposed for general elementary and secondary public school purposes
11 on the residence homestead of a person who is elderly or disabled to
12 reflect any statutory reduction from the preceding tax year in the
13 maximum compressed rate of the maintenance and operations taxes
14 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