

By: Hall

S.J.R. No. 6

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment relating to the calculation of
3 a limitation on the total amount of ad valorem taxes that may be
4 imposed by certain political subdivisions on the residence
5 homestead of a person who is elderly or disabled.

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

7 SECTION 1. Sections 1-b(d) and (h), Article VIII, Texas
8 Constitution, are amended to read as follows:

9 (d) Except as otherwise provided by this subsection, if a
10 person receives a residence homestead exemption prescribed by
11 Subsection (c) of this section for homesteads of persons who are 65
12 years of age or older or who are disabled, the total amount of ad
13 valorem taxes imposed on that homestead for general elementary and
14 secondary public school purposes may not be increased while it
15 remains the residence homestead of that person or that person's
16 spouse who receives the exemption. For a residence homestead
17 subject to the limitation provided by this subsection in the 2021
18 tax year, the amount of the limitation provided by this subsection
19 is the amount of tax imposed on that homestead for general
20 elementary and secondary public school purposes for the 2021 tax
21 year. If a person 65 years of age or older dies in a year in which
22 the person received the exemption, the total amount of ad valorem
23 taxes imposed on the homestead for general elementary and secondary
24 public school purposes may not be increased while it remains the

1 residence homestead of that person's surviving spouse if the spouse
2 is 55 years of age or older at the time of the person's death,
3 subject to any exceptions provided by general law. The
4 legislature, by general law, may provide for the transfer of all or
5 a proportionate amount of a limitation provided by this subsection
6 for a person who qualifies for the limitation and establishes a
7 different residence homestead. [~~However, taxes otherwise limited
8 by this subsection may be increased to the extent the value of the
9 homestead is increased by improvements other than repairs or
10 improvements made to comply with governmental requirements and
11 except as may be consistent with the transfer of a limitation under
12 this subsection. For a residence homestead subject to the
13 limitation provided by this subsection in the 1996 tax year or an
14 earlier tax year, the legislature shall provide for a reduction in
15 the amount of the limitation for the 1997 tax year and subsequent
16 tax years in an amount equal to \$10,000 multiplied by the 1997 tax
17 rate for general elementary and secondary public school purposes
18 applicable to the residence homestead. For a residence homestead
19 subject to the limitation provided by this subsection in the 2014
20 tax year or an earlier tax year, the legislature shall provide for a
21 reduction in the amount of the limitation for the 2015 tax year and
22 subsequent tax years in an amount equal to \$10,000 multiplied by the
23 2015 tax rate for general elementary and secondary public school
24 purposes applicable to the residence homestead.~~]

25 (h) The governing body of a county, a city or town, or a
26 junior college district by official action may provide that if a
27 person who is disabled or is 65 [~~sixty-five (65)~~] years of age or

1 older receives a residence homestead exemption prescribed or
2 authorized by this section, the total amount of ad valorem taxes
3 imposed on that homestead by the county, the city or town, or the
4 junior college district may not be increased while it remains the
5 residence homestead of that person or that person's spouse who is
6 disabled or 65 [~~sixty-five (65)~~] years of age or older and receives
7 a residence homestead exemption on the homestead. As an
8 alternative, on receipt of a petition signed by five percent [~~(5%)~~]
9 of the registered voters of the county, the city or town, or the
10 junior college district, the governing body of the county, the city
11 or town, or the junior college district shall call an election to
12 determine by majority vote whether to establish a tax limitation
13 provided by this subsection. For a residence homestead subject to
14 the limitation provided by this subsection in the 2021 tax year, the
15 amount of the limitation provided by this subsection is the amount
16 of tax imposed on that homestead by the county, the city or town, or
17 the junior college district for the 2021 tax year. If a county, a
18 city or town, or a junior college district establishes a tax
19 limitation provided by this subsection and a disabled person or a
20 person 65 [~~sixty-five (65)~~] years of age or older dies in a year in
21 which the person received a residence homestead exemption, the
22 total amount of ad valorem taxes imposed on the homestead by the
23 county, the city or town, or the junior college district may not be
24 increased while it remains the residence homestead of that person's
25 surviving spouse if the spouse is 55 [~~fifty-five (55)~~] years of age
26 or older at the time of the person's death, subject to any
27 exceptions provided by general law. The legislature, by general

1 law, may provide for the transfer of all or a proportionate amount
2 of a tax limitation provided by this subsection for a person who
3 qualifies for the limitation and establishes a different residence
4 homestead within the same county, within the same city or town, or
5 within the same junior college district. A county, a city or town,
6 or a junior college district that establishes a tax limitation
7 under this subsection must comply with a law providing for the
8 transfer of the limitation, even if the legislature enacts the law
9 subsequent to the county's, the city's or town's, or the junior
10 college district's establishment of the limitation. [~~Taxes
11 otherwise limited by a county, a city or town, or a junior college
12 district under this subsection may be increased to the extent the
13 value of the homestead is increased by improvements other than
14 repairs and other than improvements made to comply with
15 governmental requirements and except as may be consistent with the
16 transfer of a tax limitation under a law authorized by this
17 subsection.~~] The governing body of a county, a city or town, or a
18 junior college district may not repeal or rescind a tax limitation
19 established under this subsection.

20 SECTION 2. Section 1-b(d-1), Article VIII, Texas
21 Constitution, is repealed.

22 SECTION 3. The following temporary provision is added to
23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies
25 to the constitutional amendment proposed by the 87th Legislature,
26 1st Called Session, 2021, relating to the calculation of a
27 limitation on the total amount of ad valorem taxes that may be

1 imposed by certain political subdivisions on the residence
2 homestead of a person who is elderly or disabled.

3 (b) The amendments to Sections 1-b(d) and (h), Article VIII,
4 of this constitution and the repeal of Section 1-b(d-1), Article
5 VIII, of this constitution take effect January 1, 2022, and apply
6 only to a tax year that begins on or after that date.

7 (c) This temporary provision expires January 1, 2023.

8 SECTION 4. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 2, 2021.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment relating to the
12 calculation of a limitation on the total amount of ad valorem taxes
13 that may be imposed by certain political subdivisions on the
14 residence homestead of a person who is elderly or disabled."