

By: Paxton

S.J.R. No. 15

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment providing for the
3 appropriation of certain surplus state revenue for the purpose of
4 reducing school district maintenance and operations ad valorem
5 taxes.

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

7 SECTION 1. Article VIII, Texas Constitution, is amended by
8 adding Section 7-e to read as follows:

9 Sec. 7-e. (a) Subject to Subsection (c) of this section,
10 the comptroller of public accounts shall:

11 (1) allocate for deposit to the credit of a tax
12 reduction and excellence in education fund state tax revenue that
13 is not constitutionally or statutorily dedicated in an amount equal
14 to 90 percent of the amount by which the amount of state tax revenue
15 that is not constitutionally or statutorily dedicated received in a
16 state fiscal biennium exceeds 104 percent of the amount of state tax
17 revenue that is not constitutionally or statutorily dedicated that
18 was received during the preceding state fiscal biennium; and

19 (2) periodically deposit to the credit of the tax
20 reduction and excellence in education fund the revenue allocated
21 under Subdivision (1) of this subsection, with the final deposit
22 for that biennium to be made not later than the 90th day of the
23 following state fiscal biennium.

24 (b) Subject to Subsections (c) and (g) of this section, for

1 each state fiscal biennium, the amount deposited to the credit of a
2 tax reduction and excellence in education fund under Subsection (a)
3 of this section for the preceding state fiscal biennium is
4 automatically appropriated to the Texas Education Agency, or its
5 successor in function, for the purpose of reducing as provided by
6 general law the rate of school district maintenance and operations
7 ad valorem taxes authorized under Section 3(e), Article VII, of
8 this constitution.

9 (c) Subject to Subsection (d) of this section, the
10 legislature by adoption of a resolution approved by a record vote of
11 two-thirds of the members of each house of the legislature may
12 direct the comptroller of public accounts to:

13 (1) reduce the amount of money deposited to the credit
14 of a tax reduction and excellence in education fund under
15 Subsection (a) of this section; or

16 (2) reduce the amount of money appropriated to the
17 Texas Education Agency, or its successor in function, under
18 Subsection (b) of this section and transfer the amount by which the
19 appropriation was reduced from the tax reduction and excellence in
20 education fund in which the money was deposited under Subsection
21 (a) of this section to the general revenue fund.

22 (d) The comptroller of public accounts may be directed to
23 make a reduction under Subsection (c) of this section only:

24 (1) in the state fiscal biennium in which the
25 resolution is adopted, or in the following state fiscal biennium;
26 and

27 (2) by an amount that does not result in a reduction of

1 more than 50 percent of the amount that would otherwise be
2 appropriated to the Texas Education Agency, or its successor in
3 function, in the affected state fiscal biennium under Subsection
4 (b) of this section.

5 (e) Money deposited to the credit of a tax reduction and
6 excellence in education fund under Subsection (a) of this section
7 may not be considered unencumbered general revenue for purposes of
8 Section 49-g(b), Article III, of this constitution.

9 (f) Money appropriated to the Texas Education Agency, or its
10 successor in function, under Subsection (b) of this section may not
11 be considered available for certification by the comptroller of
12 public accounts under Section 49a(b), Article III, of this
13 constitution.

14 SECTION 2. The following temporary provision is added to
15 the Texas Constitution:

16 TEMPORARY PROVISION. (a) This temporary provision applies
17 to the constitutional amendment proposed by the 87th Legislature,
18 2nd Called Session, 2021, providing for the appropriation of
19 certain surplus state revenue for the purpose of reducing school
20 district maintenance and operations ad valorem taxes.

21 (b) Section 7-e, Article VIII, of this constitution takes
22 effect beginning with the state fiscal biennium beginning September
23 1, 2022.

24 (c) This temporary provision expires September 1, 2023.

25 SECTION 3. This proposed constitutional amendment shall be
26 submitted to the voters at an election to be held May 7, 2022. The
27 ballot shall be printed to permit voting for or against the

1 proposition: "The constitutional amendment providing for the
2 appropriation of certain surplus state revenue for the purpose of
3 reducing school district maintenance and operations ad valorem
4 taxes."