

By: Slaton

H.J.R. No. 1

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for a credit against the ad valorem taxes imposed on
3 property owned by a person who makes a donation to the state for the
4 purpose of border security and to provide for the reimbursement of
5 political subdivisions for the revenue loss incurred as a result of
6 the credit.

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

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

10 Sec. 1-q. (a) The legislature by general law may provide
11 that a person who makes a donation to the state for the purpose of
12 border security is entitled to a credit against the ad valorem taxes
13 imposed on property that the person owns in an amount equal to the
14 lesser of the amount of the donation or the amount of taxes imposed.

15 (b) The legislature by general law may prescribe
16 eligibility requirements for the tax credit authorized by this
17 section and may provide formulas for determining the manner in
18 which the credit is allocated among the political subdivisions that
19 impose a tax on the person's property.

20 (c) Notwithstanding any other provision of this
21 constitution, the legislature by general law may authorize the use
22 of state money to reimburse a political subdivision for the revenue
23 loss incurred as a result of the tax credit authorized by this
24 section and shall provide a procedure for distributing the money

1 appropriated for that purpose.

2 SECTION 2. This proposed constitutional amendment shall be
3 submitted to the voters at an election to be held November 8, 2022.
4 The ballot shall be printed to permit voting for or against the
5 proposition: "The constitutional amendment to authorize the
6 legislature to provide for a credit against the ad valorem taxes
7 imposed on property owned by a person who makes a donation to the
8 state for the purpose of border security and to provide for the
9 reimbursement of political subdivisions for the revenue loss
10 incurred as a result of the credit."