

By: Crockett

H.J.R. No. 18

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 on which a solar energy device has been installed based on
4 the cost of acquiring and installing the device.

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

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

8 Sec. 1-q. (a) The legislature by general law may provide
9 for a credit against the ad valorem taxes on property on which a
10 solar energy device has been installed based on the cost incurred by
11 the property owner in acquiring and installing the device. The
12 general law may provide formulas for computing the amount of the
13 credit a property owner may receive in a tax year and may impose a
14 limitation on the number of tax years for which the property owner
15 may receive the exemption.

16 (b) A credit authorized by general law enacted under this
17 section is in addition to any exemption from ad valorem taxation
18 applicable to a solar energy device authorized by a general law
19 enacted under Section 2(a) of this article.

20 SECTION 2. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 8, 2022.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment to authorize the
24 legislature to provide for a credit against the ad valorem taxes

H.J.R. No. 18

1 imposed on property on which a solar energy device has been
2 installed based on the cost of acquiring and installing the
3 device."