

SENATE JOINT RESOLUTION

proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes.

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

SECTION 1. Section 1-b(c), Article VIII, Texas Constitution, is amended to read as follows:

(c) The amount of \$40,000 [~~\$25,000~~] of the market value of the residence homestead of a married or unmarried adult, including one living alone, is exempt from ad valorem taxation for general elementary and secondary public school purposes. The legislature by general law may provide that all or part of the exemption does not apply to a district or political subdivision that imposes ad valorem taxes for public education purposes but is not the principal school district providing general elementary and secondary public education throughout its territory. In addition to this exemption, the legislature by general law may exempt an amount not to exceed \$10,000 of the market value of the residence homestead of a person who is disabled as defined in Subsection (b) of this section and of a person 65 years of age or older from ad valorem taxation for general elementary and secondary public school purposes. The legislature by general law may base the amount of and condition eligibility for the additional exemption authorized by this subsection for disabled persons and for persons 65 years of

1 age or older on economic need. An eligible disabled person who is
2 65 years of age or older may not receive both exemptions from a
3 school district but may choose either. An eligible person is
4 entitled to receive both the exemption required by this subsection
5 for all residence homesteads and any exemption adopted pursuant to
6 Subsection (b) of this section, but the legislature shall provide
7 by general law whether an eligible disabled or elderly person may
8 receive both the additional exemption for the elderly and disabled
9 authorized by this subsection and any exemption for the elderly or
10 disabled adopted pursuant to Subsection (b) of this section. Where
11 ad valorem tax has previously been pledged for the payment of debt,
12 the taxing officers of a school district may continue to levy and
13 collect the tax against the value of homesteads exempted under this
14 subsection until the debt is discharged if the cessation of the levy
15 would impair the obligation of the contract by which the debt was
16 created. The legislature shall provide for formulas to protect
17 school districts against all or part of the revenue loss incurred by
18 the implementation of this subsection, Subsection (d) of this
19 section, and Section 1-d-1 of this article. The legislature by
20 general law may define residence homestead for purposes of this
21 section.

22 SECTION 2. 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 3rd Called Session, 2021, increasing the amount of the residence
27 homestead exemption from ad valorem taxation for public school

1 purposes.

2 (b) The amendment to Section 1-b(c), Article VIII, of this
3 constitution takes effect January 1, 2022, and applies only to a tax
4 year beginning on or after that date.

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

6 SECTION 3. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held May 7, 2022. The
8 ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment increasing the amount
10 of the residence homestead exemption from ad valorem taxation for
11 public school purposes from \$25,000 to \$40,000."

S.J.R. No. 2

President of the Senate

Speaker of the House

I hereby certify that S.J.R. No. 2 was adopted by the Senate on October 18, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.J.R. No. 2 was adopted by the House on October 18, 2021, by the following vote: Yeas 147, Nays 0.

Chief Clerk of the House

Received:

Date

Secretary of State