

By: Bettencourt, et al.

S.J.R. No. 2

1 SENATE JOINT RESOLUTION

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

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

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

8 (c) The amount of \$40,000 [~~\$25,000~~] of the market value of  
9 the residence homestead of a married or unmarried adult, including  
10 one living alone, is exempt from ad valorem taxation for general  
11 elementary and secondary public school purposes. The legislature  
12 by general law may provide that all or part of the exemption does  
13 not apply to a district or political subdivision that imposes ad  
14 valorem taxes for public education purposes but is not the  
15 principal school district providing general elementary and  
16 secondary public education throughout its territory. In addition  
17 to this exemption, the legislature by general law may exempt an  
18 amount not to exceed \$10,000 of the market value of the residence  
19 homestead of a person who is disabled as defined in Subsection (b)  
20 of this section and of a person 65 years of age or older from ad  
21 valorem taxation for general elementary and secondary public school  
22 purposes. The legislature by general law may base the amount of  
23 and condition eligibility for the additional exemption authorized  
24 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."