

By: Hall

S.J.R. No. 6

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment relating to the calculation of
3 a limitation on the total amount of ad valorem taxes that may be
4 imposed by certain political subdivisions on the residence
5 homestead of a person who is elderly or disabled.

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

7 SECTION 1. (a) This section takes effect only if the
8 constitutional amendment proposed by H.J.R. No. 125, 87th
9 Legislature, Regular Session, 2021, is approved by the voters. If
10 that amendment is not approved by the voters, this section has no
11 effect.

12 (b) Section 1-b(d), Article VIII, Texas Constitution, is
13 amended to read as follows:

14 (d) Except as otherwise provided by this subsection, if a
15 person receives a residence homestead exemption prescribed by
16 Subsection (c) of this section for homesteads of persons who are 65
17 years of age or older or who are disabled, the total amount of ad
18 valorem taxes imposed on that homestead for general elementary and
19 secondary public school purposes may not be increased while it
20 remains the residence homestead of that person or that person's
21 spouse who receives the exemption. For a residence homestead
22 subject to the limitation provided by this subsection in the 2022
23 tax year, the amount of the limitation provided by this subsection
24 is the amount of tax imposed on that homestead for general

1 elementary and secondary public school purposes for the 2022 tax
2 year. If a person who is 65 years of age or older or who is disabled
3 dies in a year in which the person received the exemption, the total
4 amount of ad valorem taxes imposed on the homestead for general
5 elementary and secondary public school purposes may not be
6 increased while it remains the residence homestead of that person's
7 surviving spouse if the spouse is 55 years of age or older at the
8 time of the person's death, subject to any exceptions provided by
9 general law. The legislature, by general law, may provide for the
10 transfer of all or a proportionate amount of a limitation provided
11 by this subsection for a person who qualifies for the limitation and
12 establishes a different residence homestead. [~~However, taxes~~
13 ~~otherwise limited by this subsection may be increased to the extent~~
14 ~~the value of the homestead is increased by improvements other than~~
15 ~~repairs or improvements made to comply with governmental~~
16 ~~requirements and except as may be consistent with the transfer of a~~
17 ~~limitation under this subsection. For a residence homestead~~
18 ~~subject to the limitation provided by this subsection in the 1996~~
19 ~~tax year or an earlier tax year, the legislature shall provide for a~~
20 ~~reduction in the amount of the limitation for the 1997 tax year and~~
21 ~~subsequent tax years in an amount equal to \$10,000 multiplied by the~~
22 ~~1997 tax rate for general elementary and secondary public school~~
23 ~~purposes applicable to the residence homestead. For a residence~~
24 ~~homestead subject to the limitation provided by this subsection in~~
25 ~~the 2014 tax year or an earlier tax year, the legislature shall~~
26 ~~provide for a reduction in the amount of the limitation for the 2015~~
27 ~~tax year and subsequent tax years in an amount equal to \$10,000~~

1 ~~multiplied by the 2015 tax rate for general elementary and~~
2 ~~secondary public school purposes applicable to the residence~~
3 ~~homestead.]~~

4 SECTION 2. (a) This section takes effect only if the
5 constitutional amendment proposed by H.J.R. No. 125, 87th
6 Legislature, Regular Session, 2021, is not approved by the voters.
7 If that amendment is approved by the voters, this section has no
8 effect.

9 (b) Section 1-b(d), Article VIII, Texas Constitution, is
10 amended to read as follows:

11 (d) Except as otherwise provided by this subsection, if a
12 person receives a residence homestead exemption prescribed by
13 Subsection (c) of this section for homesteads of persons who are 65
14 years of age or older or who are disabled, the total amount of ad
15 valorem taxes imposed on that homestead for general elementary and
16 secondary public school purposes may not be increased while it
17 remains the residence homestead of that person or that person's
18 spouse who receives the exemption. For a residence homestead
19 subject to the limitation provided by this subsection in the 2022
20 tax year, the amount of the limitation provided by this subsection
21 is the amount of tax imposed on that homestead for general
22 elementary and secondary public school purposes for the 2022 tax
23 year. If a person 65 years of age or older dies in a year in which
24 the person received the exemption, the total amount of ad valorem
25 taxes imposed on the homestead for general elementary and secondary
26 public school purposes may not be increased while it remains the
27 residence homestead of that person's surviving spouse if the spouse

1 is 55 years of age or older at the time of the person's death,
2 subject to any exceptions provided by general law. The
3 legislature, by general law, may provide for the transfer of all or
4 a proportionate amount of a limitation provided by this subsection
5 for a person who qualifies for the limitation and establishes a
6 different residence homestead. [~~However, taxes otherwise limited
7 by this subsection may be increased to the extent the value of the
8 homestead is increased by improvements other than repairs or
9 improvements made to comply with governmental requirements and
10 except as may be consistent with the transfer of a limitation under
11 this subsection. For a residence homestead subject to the
12 limitation provided by this subsection in the 1996 tax year or an
13 earlier tax year, the legislature shall provide for a reduction in
14 the amount of the limitation for the 1997 tax year and subsequent
15 tax years in an amount equal to \$10,000 multiplied by the 1997 tax
16 rate for general elementary and secondary public school purposes
17 applicable to the residence homestead. For a residence homestead
18 subject to the limitation provided by this subsection in the 2014
19 tax year or an earlier tax year, the legislature shall provide for a
20 reduction in the amount of the limitation for the 2015 tax year and
21 subsequent tax years in an amount equal to \$10,000 multiplied by the
22 2015 tax rate for general elementary and secondary public school
23 purposes applicable to the residence homestead.]~~

24 SECTION 3. Section 1-b(h), Article VIII, Texas
25 Constitution, is amended to read as follows:

26 (h) The governing body of a county, a city or town, or a
27 junior college district by official action may provide that if a

1 person who is disabled or is 65 [~~sixty-five (65)~~] years of age or
2 older receives a residence homestead exemption prescribed or
3 authorized by this section, the total amount of ad valorem taxes
4 imposed on that homestead by the county, the city or town, or the
5 junior college district may not be increased while it remains the
6 residence homestead of that person or that person's spouse who is
7 disabled or 65 [~~sixty-five (65)~~] years of age or older and receives
8 a residence homestead exemption on the homestead. As an
9 alternative, on receipt of a petition signed by five percent [~~(5%)~~]
10 of the registered voters of the county, the city or town, or the
11 junior college district, the governing body of the county, the city
12 or town, or the junior college district shall call an election to
13 determine by majority vote whether to establish a tax limitation
14 provided by this subsection. For a residence homestead subject to
15 the limitation provided by this subsection in the 2022 tax year, the
16 amount of the limitation provided by this subsection is the amount
17 of tax imposed on that homestead by the county, the city or town, or
18 the junior college district for the 2022 tax year. If a county, a
19 city or town, or a junior college district establishes a tax
20 limitation provided by this subsection and a disabled person or a
21 person 65 [~~sixty-five (65)~~] years of age or older dies in a year in
22 which the person received a residence homestead exemption, the
23 total amount of ad valorem taxes imposed on the homestead by the
24 county, the city or town, or the junior college district may not be
25 increased while it remains the residence homestead of that person's
26 surviving spouse if the spouse is 55 [~~fifty-five (55)~~] years of age
27 or older at the time of the person's death, subject to any

1 exceptions provided by general law. The legislature, by general
2 law, may provide for the transfer of all or a proportionate amount
3 of a tax limitation provided by this subsection for a person who
4 qualifies for the limitation and establishes a different residence
5 homestead within the same county, within the same city or town, or
6 within the same junior college district. A county, a city or town,
7 or a junior college district that establishes a tax limitation
8 under this subsection must comply with a law providing for the
9 transfer of the limitation, even if the legislature enacts the law
10 subsequent to the county's, the city's or town's, or the junior
11 college district's establishment of the limitation. [~~Taxes
12 otherwise limited by a county, a city or town, or a junior college
13 district under this subsection may be increased to the extent the
14 value of the homestead is increased by improvements other than
15 repairs and other than improvements made to comply with
16 governmental requirements and except as may be consistent with the
17 transfer of a tax limitation under a law authorized by this
18 subsection.~~] The governing body of a county, a city or town, or a
19 junior college district may not repeal or rescind a tax limitation
20 established under this subsection.

21 SECTION 4. Section 1-b(d-1), Article VIII, Texas
22 Constitution, is repealed.

23 SECTION 5. The following temporary provision is added to
24 the Texas Constitution:

25 TEMPORARY PROVISION. (a) This temporary provision applies
26 to the constitutional amendment proposed by the 87th Legislature,
27 2nd Called Session, 2021, relating to the calculation of a

1 limitation on the total amount of ad valorem taxes that may be
2 imposed by certain political subdivisions on the residence
3 homestead of a person who is elderly or disabled.

4 (b) The amendments to Sections 1-b(d) and (h), Article VIII,
5 of this constitution and the repeal of Section 1-b(d-1), Article
6 VIII, of this constitution take effect January 1, 2023, and apply
7 only to a tax year that begins on or after that date.

8 (c) This temporary provision expires January 1, 2024.

9 SECTION 6. This proposed constitutional amendment shall be
10 submitted to the voters at an election to be held November 8, 2022.
11 The ballot shall be printed to permit voting for or against the
12 proposition: "The constitutional amendment relating to the
13 calculation of a limitation on the total amount of ad valorem taxes
14 that may be imposed by certain political subdivisions on the
15 residence homestead of a person who is elderly or disabled."