87R1117 CJC-D

By:  Bernal H.J.R. No. 14

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual who is eligible to receive long-term services and supports under the Medicaid program while the individual is on a waiting list for the services and supports.

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

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

Sec. 1-q.  The legislature by general law may exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual who is eligible to receive certain long-term services and supports through a program established under federal law that provides health care and related services and benefits to persons with disabilities and under which this state receives federal matching money during the period the individual is on a waiting list for the services and supports. The legislature by general law may provide additional eligibility requirements for the exemption.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2021. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual who is eligible to receive long-term services and supports under the Medicaid program while the individual is on a waiting list for the services and supports."