87R2492 SMT-D

By:  Stephenson H.J.R. No. 19

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by a school district for maintenance and operations purposes all or part of the appraised value of a residence homestead and to use state money to offset the resulting revenue loss to school districts.

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

SECTION 1.  Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsections (d-2) and (s) to read as follows:

(d-2)  Notwithstanding Subsections (d) and (d-1) of this section, a general law enacted under Subsection (s) of this section may provide for the reduction of the amount of a limitation provided by Subsection (d) of this section as reduced under Subsection (d-1) of this section, if applicable, and applicable to a residence homestead for the tax year in which the general law takes effect to reflect any reduction from the preceding year in the tax rate for general elementary and secondary public school purposes applicable to the homestead. A general law enacted under Subsection (s) of this section may provide that, except as otherwise provided by Subsection (d) of this section, a limitation provided by Subsection (d) of this section as reduced under Subsection (d-1) of this section, if applicable, that is reduced under the general law continues to apply to the residence homestead in subsequent tax years until the limitation expires.

(s)  The legislature by general law may exempt from ad valorem taxation by a school district for maintenance and operations purposes all or part of the appraised value of the residence homestead of a married or unmarried adult, including one living alone. The legislature may provide for the use of state money for the purpose of protecting a school district against all or part of the revenue loss to the school district attributable to the exemption authorized by this subsection.

SECTION 2.  The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 87th Legislature, Regular Session, 2021, authorizing the legislature to exempt from ad valorem taxation by a school district for maintenance and operations purposes all or part of the appraised value of a residence homestead and to use state money to offset the resulting revenue loss to school districts.

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

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

SECTION 3.  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 by a school district for maintenance and operations purposes all or part of the appraised value of a residence homestead and to use state money to offset the resulting revenue loss to school districts."