87R13798 CJC-D

By:  Crockett H.J.R. No. 144

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed on property on which a solar energy device has been installed based on the cost of acquiring and installing the device.

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

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

Sec. 1-v.  (a) The legislature by general law may provide for a credit against the ad valorem taxes on property on which a solar energy device has been installed based on the cost incurred by the property owner in acquiring and installing the device. The general law may provide formulas for computing the amount of the credit a property owner may receive in a tax year and may impose a limitation on the number of tax years for which the property owner may receive the exemption.

(b)  A credit authorized by general law enacted under this section is in addition to any exemption from ad valorem taxation applicable to a solar energy device authorized by a general law enacted under Section 2(a) of this article.

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 to authorize the legislature to provide for a credit against the ad valorem taxes imposed on property on which a solar energy device has been installed based on the cost of acquiring and installing the device."