87R1270 CJC-D

By:  Paxton S.J.R. No. 23

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed on the property of certain businesses that are required to close by an order, proclamation, or other instrument issued by a state or local official as a result of a disaster.

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

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

Sec. 1-r.  The legislature by general law may provide for a credit against the ad valorem taxes imposed on property necessary for and used to operate a business that is required to close by an order, proclamation, or other instrument issued by the governor, another official of this state, or the governing body or an official of a political subdivision of this state in response to a disaster. The legislature may provide eligibility requirements for a credit authorized by this section and may provide formulas for computing the amount of the credit that a property owner may receive in a tax year.

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 provide for a credit against the ad valorem taxes imposed on the property of certain businesses that are required to close by an order, proclamation, or other instrument issued by a state or local official as a result of a disaster."