87R1033 JES-D

By:  Powell S.J.R. No. 65

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed by a school district on the residence homesteads of certain educators who purchase school supplies.

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.  (a) The legislature by general law may provide that a person who is an educator is entitled to a credit against the ad valorem taxes imposed by a school district on the person's residence homestead in an amount equal to the lesser of the total amount the person spent on school supplies during the school year ending in the tax year for which the person claims the credit or $100.

(b)  This section does not authorize the legislature to require a school district to refund ad valorem taxes that have been paid by a person.

(c)  The legislature by general law may prescribe eligibility requirements for the tax credit authorized by this section.

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 by a school district on the residence homesteads of certain educators who purchase school supplies."