

By: Stephenson

H.J.R. No. 19

A JOINT RESOLUTION

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

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

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

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

24 (s) The legislature by general law may exempt from ad

1 valorem taxation by a school district for maintenance and
2 operations purposes all or part of the appraised value of the
3 residence homestead of a married or unmarried adult, including one
4 living alone. The legislature may provide for the use of state
5 money for the purpose of protecting a school district against all or
6 part of the revenue loss to the school district attributable to the
7 exemption authorized by this subsection.

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

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

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

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

21 SECTION 3. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 2, 2021.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment authorizing the
25 legislature to exempt from ad valorem taxation by a school district
26 for maintenance and operations purposes all or part of the
27 appraised value of a residence homestead and to use state money to

1 offset the resulting revenue loss to school districts."