

By: Allison

H.J.R. No. 89

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for a credit against the ad valorem taxes imposed by a  
3 school district on property owned by a business entity that donates  
4 money to the district to create or support career and technical  
5 education programs or courses.

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

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

9 Sec. 1-t. The legislature by general law may provide for a  
10 credit against the ad valorem taxes imposed by a school district on  
11 property owned by a business entity that donates money to the  
12 district to create or support career and technical education  
13 programs or courses. The legislature may provide eligibility  
14 requirements for a credit authorized by this section and formulas  
15 for computing the amount of the credit that a business entity may  
16 receive in a tax year.

17 SECTION 2. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 2, 2021.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment authorizing the  
21 legislature to provide for a credit against the ad valorem taxes  
22 imposed by a school district on property owned by a business entity  
23 that donates money to the district to create or support career and  
24 technical education programs or courses."