

By: Burns

H.J.R. No. 154

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting certain school
2 district maintenance and operations ad valorem taxes on the
3 fulfillment of certain conditions.

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

5 SECTION 1. Section 3, Article VII, Texas Constitution, is
6 amended by adding Subsections (f) and (g) to read as follows:

7 (f) Notwithstanding any other provision of this
8 constitution or general law, a school district, other than a junior
9 college district, may not impose:

10 (1) a tier one maintenance and operations ad valorem
11 tax, as defined by general law, or a successor tax for any tax year
12 after a tax year in which the maximum tier one maintenance and
13 operations ad valorem tax or successor tax as provided by general
14 law is zero; or

15 (2) an ad valorem tax for maintenance and operations
16 purposes for any tax year that begins after a general law abolishing
17 school district maintenance and operations ad valorem taxes takes
18 effect.

19 (g) Not later than September 1 of each year, the comptroller
20 of public accounts shall determine that whether the prohibition
21 under Subsection (f);

22 (1) Will not result in a decrease in funding to Texas
23 public schools; and

24 (2) if this section takes effect for the following tax

1 year and notify the Legislature and each school district of the
2 determination.

3 SECTION 2. This proposed constitutional amendment shall be
4 submitted to the voters at an election to be held November 2, 2021.
5 The ballot shall be printed to permit voting for or against the
6 proposition: "The constitutional amendment prohibiting certain
7 school district maintenance and operations ad valorem taxes on the
8 fulfillment of certain conditions."