

By: Paxton

S.J.R. No. 23

A JOINT RESOLUTION

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

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-r to read as follows:

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

19 SECTION 2. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 2, 2021.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment authorizing the
23 legislature to provide for a credit against the ad valorem taxes
24 imposed on the property of certain businesses that are required to

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1 close by an order, proclamation, or other instrument issued by a
2 state or local official as a result of a disaster."