

By: Eckhardt

S.J.R. No. 42

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing  
2 body of a political subdivision to adopt a residence homestead  
3 exemption from ad valorem taxation of either a percentage or a  
4 portion, expressed as a dollar amount, of the market value of an  
5 individual's residence homestead.

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

7 SECTION 1. Section 1-b(e), Article VIII, Texas  
8 Constitution, is amended to read as follows:

9 (e) The governing body of a political subdivision[~~, other~~  
10 ~~than a county education district,~~] may exempt from ad valorem  
11 taxation a percentage of the market value of the residence  
12 homestead of a married or unmarried adult, including one living  
13 alone. [~~In the manner provided by law, the voters of a county~~  
14 ~~education district at an election held for that purpose may exempt~~  
15 ~~from ad valorem taxation a percentage of the market value of the~~  
16 ~~residence homestead of a married or unmarried adult, including one~~  
17 ~~living alone.~~] The percentage may not exceed twenty  
18 percent. However, the amount of a percentage [~~an~~] exemption  
19 authorized pursuant to this subsection may not be less than \$5,000  
20 unless the legislature by general law prescribes other monetary  
21 restrictions on the amount of the exemption. As an alternative, the  
22 governing body of the political subdivision may exempt from ad  
23 valorem taxation a portion, expressed as a dollar amount, of the  
24 market value of the residence homestead of a married or unmarried

1 adult, including one living alone. The amount of the alternative  
2 exemption may not be less than \$5,000. The legislature by general  
3 law may prohibit the governing body of a political subdivision that  
4 adopts an exemption under this subsection from reducing the amount  
5 of or repealing the exemption. An eligible adult is entitled to  
6 receive other applicable exemptions provided by law. Where ad  
7 valorem tax has previously been pledged for the payment of debt, the  
8 governing body of a political subdivision may continue to levy and  
9 collect the tax against the value of the homesteads exempted under  
10 this subsection until the debt is discharged if the cessation of the  
11 levy would impair the obligation of the contract by which the debt  
12 was created. The legislature by general law may prescribe  
13 procedures for the administration of residence homestead  
14 exemptions.

15 SECTION 2. This proposed constitutional amendment shall be  
16 submitted to the voters at an election to be held November 2, 2021.  
17 The ballot shall be printed to permit voting for or against the  
18 proposition: "The constitutional amendment authorizing the  
19 governing body of a political subdivision to adopt a residence  
20 homestead exemption from ad valorem taxation of either a percentage  
21 or a portion, expressed as a dollar amount, of the market value of  
22 an individual's residence homestead."