

By: Powell

S.J.R. No. 65

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for a credit against the ad valorem taxes imposed by a
3 school district on the residence homesteads of certain educators
4 who purchase school supplies.

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

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

8 Sec. 1-q. (a) The legislature by general law may provide
9 that a person who is an educator is entitled to a credit against the
10 ad valorem taxes imposed by a school district on the person's
11 residence homestead in an amount equal to the lesser of the total
12 amount the person spent on school supplies during the school year
13 ending in the tax year for which the person claims the credit or
14 \$100.

15 (b) This section does not authorize the legislature to
16 require a school district to refund ad valorem taxes that have been
17 paid by a person.

18 (c) The legislature by general law may prescribe
19 eligibility requirements for the tax credit authorized by this
20 section.

21 SECTION 2. 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 to authorize the

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1 legislature to provide for a credit against the ad valorem taxes
2 imposed by a school district on the residence homesteads of certain
3 educators who purchase school supplies."