

## **RESOLUTION ANALYSIS**

H.J.R. 1  
By: Meyer  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Local property taxes in Texas are rapidly rising and becoming increasingly unaffordable. This is evidenced by data from the comptroller of public accounts, which shows that local property tax levies increased nearly 300 percent between 1998 and 2021. H.J.R. 1 seeks to facilitate efforts to address the burden of high property taxes by proposing a constitutional amendment to establish that certain appropriations made for the purpose of paying for property tax relief do not count toward the constitutional spending limit.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 1 proposes an amendment to the Texas Constitution to exclude from the determination of whether the rate of growth of appropriations exceeds the constitutional spending limit appropriations from state tax revenues that are not constitutionally dedicated made for the purpose of paying for property tax relief as identified by the legislature by general law. This change applies to appropriations made for the 2024-2025 state fiscal biennium and subsequent state fiscal bienniums.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2023.