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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY:  \_\_\_\_\_

1 Amend C.S.H.J.R. No. 1 (house committee report) as follows:

2 (1) Strike SECTION 1 of the substitute (page 1, line 7,  
3 through page 2, line 11) and substitute the following appropriately  
4 numbered SECTIONS:

5 SECTION \_\_\_\_\_. Section 1-b(c), Article VIII, Texas  
6 Constitution, is amended to read as follows:

7 (c) The amount of \$100,000 [~~\$40,000~~] of the market value of  
8 the residence homestead of a married or unmarried adult, including  
9 one living alone, is exempt from ad valorem taxation for general  
10 elementary and secondary public school purposes. The legislature  
11 by general law may provide that all or part of the exemption does  
12 not apply to a district or political subdivision that imposes ad  
13 valorem taxes for public education purposes but is not the  
14 principal school district providing general elementary and  
15 secondary public education throughout its territory. In addition  
16 to this exemption, the legislature by general law may exempt an  
17 amount not to exceed \$10,000 of the market value of the residence  
18 homestead of a person who is disabled as defined in Subsection (b)  
19 of this section and of a person 65 years of age or older from ad  
20 valorem taxation for general elementary and secondary public school  
21 purposes. The legislature by general law may base the amount of and  
22 condition eligibility for the additional exemption authorized by  
23 this subsection for disabled persons and for persons 65 years of age  
24 or older on economic need. An eligible disabled person who is 65  
25 years of age or older may not receive both exemptions from a school  
26 district but may choose either. An eligible person is entitled to  
27 receive both the exemption required by this subsection for all  
28 residence homesteads and any exemption adopted pursuant to  
29 Subsection (b) of this section, but the legislature shall provide

1 by general law whether an eligible disabled or elderly person may  
2 receive both the additional exemption for the elderly and disabled  
3 authorized by this subsection and any exemption for the elderly or  
4 disabled adopted pursuant to Subsection (b) of this section. Where  
5 ad valorem tax has previously been pledged for the payment of debt,  
6 the taxing officers of a school district may continue to levy and  
7 collect the tax against the value of homesteads exempted under this  
8 subsection until the debt is discharged if the cessation of the levy  
9 would impair the obligation of the contract by which the debt was  
10 created. The legislature shall provide for formulas to protect  
11 school districts against all or part of the revenue loss incurred by  
12 the implementation of this subsection, Subsection (d) of this  
13 section, and Section 1-d-1 of this article. The legislature by  
14 general law may define residence homestead for purposes of this  
15 section.

16 SECTION \_\_\_\_\_. The following temporary provision is added to  
17 the Texas Constitution:

18 TEMPORARY PROVISION. (a) This temporary provision applies  
19 to the constitutional amendment proposed by H.J.R. No. 1, 88th  
20 Legislature, Regular Session, 2023.

21 (b) The amendment to Section 1-b(c), Article VIII, of this  
22 constitution takes effect for the tax year beginning January 1,  
23 2024.

24 (c) This temporary provision expires January 1, 2025.

25 (2) On page 2, strike lines 23 through 27 and substitute the  
26 following:

27 proposition: "The constitutional amendment to increase the amount  
28 of the exemption of residence homesteads from ad valorem taxation  
29 by a school district and to except certain appropriations to pay for  
30 ad valorem tax relief from the constitutional limitation on the  
31 rate of growth of appropriations."

1 (3) Renumber the SECTIONS of the substitute accordingly.