



E880404

23 Apr-12 PM 01:09
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Martinez Fischer

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 _____. Sections 1-b(c) and (d), Article VIII, Texas
6 Constitution, are 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 (d) Except as otherwise provided by this subsection, if a
17 person receives a residence homestead exemption prescribed by
18 Subsection (c) of this section for homesteads of persons who are 65
19 years of age or older or who are disabled, the total amount of ad
20 valorem taxes imposed on that homestead for general elementary and
21 secondary public school purposes may not be increased while it
22 remains the residence homestead of that person or that person's
23 spouse who receives the exemption. If a person who is 65 years of
24 age or older or who is disabled dies in a year in which the person
25 received the exemption, the total amount of ad valorem taxes
26 imposed on the homestead for general elementary and secondary
27 public school purposes may not be increased while it remains the
28 residence homestead of that person's surviving spouse if the spouse
29 is 55 years of age or older at the time of the person's death,
30 subject to any exceptions provided by general law. The
31 legislature, by general law, may provide for the transfer of all or

1 a proportionate amount of a limitation provided by this subsection
2 for a person who qualifies for the limitation and establishes a
3 different residence homestead. However, taxes otherwise limited by
4 this subsection may be increased to the extent the value of the
5 homestead is increased by improvements other than repairs or
6 improvements made to comply with governmental requirements and
7 except as may be consistent with the transfer of a limitation under
8 this subsection. For a residence homestead subject to the
9 limitation provided by this subsection in the 1996 tax year or an
10 earlier tax year, the legislature shall provide for a reduction in
11 the amount of the limitation for the 1997 tax year and subsequent
12 tax years in an amount equal to \$10,000 multiplied by the 1997 tax
13 rate for general elementary and secondary public school purposes
14 applicable to the residence homestead. For a residence homestead
15 subject to the limitation provided by this subsection in the 2014
16 tax year or an earlier tax year, the legislature shall provide for a
17 reduction in the amount of the limitation for the 2015 tax year and
18 subsequent tax years in an amount equal to \$10,000 multiplied by the
19 2015 tax rate for general elementary and secondary public school
20 purposes applicable to the residence homestead. For a residence
21 homestead subject to the limitation provided by this subsection in
22 the 2022 tax year or an earlier tax year, the legislature shall
23 provide for a reduction in the amount of the limitation for the 2024
24 tax year and subsequent tax years in an amount equal to \$15,000
25 multiplied by the 2022 tax rate for general elementary and
26 secondary public school purposes applicable to the residence
27 homestead. For a residence homestead subject to the limitation
28 provided by this subsection in the 2023 tax year or an earlier tax
29 year, the legislature shall provide for a reduction in the amount of
30 the limitation for the 2024 tax year and subsequent tax years in an
31 amount equal to \$60,000 multiplied by the 2024 tax rate for general

1 elementary and secondary public school purposes applicable to the
2 residence homestead.

3 SECTION ____ . The following temporary provision is added to
4 the Texas Constitution:

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

8 (b) The amendments to Sections 1-b(c) and (d), Article VIII,
9 of this constitution take effect for the tax year beginning January
10 1, 2024.

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

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

14 proposition: "The constitutional amendment to increase the amount
15 of the exemption of residence homesteads from ad valorem taxation
16 by a school district, to adjust the amount of the limitation on
17 school district ad valorem taxes imposed on the residence
18 homesteads of the elderly or disabled to reflect increases in the
19 exemption amount, and to except certain appropriations to pay for
20 ad valorem tax relief from the constitutional limitation on the
21 rate of growth of appropriations."

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