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By:  Campos H.J.R. No. 120

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse of the individual if the individual qualifies the property as the individual's residence homestead for at least 20 consecutive tax years.

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

SECTION 1.  Article VIII, Texas Constitution, is amended by adding Section 1-b-2 to read as follows:

Sec. 1-b-2.  (a)  The legislature by general law may limit the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who qualifies the property as the individual's residence homestead for at least 20 consecutive tax years. A law enacted under this section may provide that the taxes imposed by the school district on the residence homestead after that 20th tax year may not exceed the amount of taxes imposed by the school district on the property in that 20th tax year.

(b)  A law enacted under this section may provide that if the first tax year an individual qualified property as the individual's residence homestead was a tax year before the 19th tax year before the tax year in which the law took effect, the individual is considered to have qualified the property as the individual's residence homestead for the first time in the 19th tax year before the tax year in which the law took effect.

(c)  A law enacted under this section may provide that the total amount of ad valorem taxes imposed by a school district on a residence homestead may not be increased while the property remains the residence homestead of the surviving spouse of an individual who dies in a tax year in which the taxes on the property are subject to the limitation authorized by Subsection (a) of this section.

(d)  Notwithstanding Subsection (a) or (c) of this section, a law enacted under this section may provide that taxes on a residence homestead subject to the limitation authorized by this section may be increased to the extent the value of the residence homestead is increased by an improvement made to the property, other than:

(1)  a repair; or

(2)  an improvement made to comply with a governmental requirement.

(e)  A law enacted under this section may prescribe:

(1)  additional eligibility requirements for the tax limitation authorized by this section; and

(2)  procedures for the administration of the limitation.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2023. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse of the individual if the individual qualifies the property as the individual's residence homestead for at least 20 consecutive tax years."