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By:  Slaton H.J.R. No. 128

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed by a political subdivision on the residence homestead of a married couple that may be increased based on the number of children of the couple and to provide for the reimbursement of political subdivisions for the revenue loss incurred as a result of the credit.

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

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

Sec. 1-q.  (a)  The legislature by general law may provide that a married couple of which neither spouse has ever been divorced is entitled to a credit against the ad valorem taxes imposed on the married couple's residence homestead, the amount of which may be increased based upon the number of children in common of the married couple. The general law may provide that if a spouse of the marriage dies, the surviving spouse may continue to receive the credit for as long as the surviving spouse remains unmarried.

(b)  The legislature by general law may define "married couple" and "children" for purposes of the credit authorized by this section, and may prescribe additional eligibility requirements for the credit and formulas for computing the amount of the credit.

(c)  Notwithstanding any other provision of this constitution, the legislature by general law may authorize the use of state money to reimburse a political subdivision for the revenue loss incurred by the political subdivision as a result of the tax credit authorized by this section and shall provide a procedure for distributing the money appropriated for that purpose.

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 to authorize the legislature to provide for a credit against the ad valorem taxes imposed by a political subdivision on the residence homestead of a married couple that may be increased based on the number of children of the couple and to provide for the reimbursement of political subdivisions for the revenue loss incurred as a result of the credit."