By:  Wilson H.J.R. No. 153

A JOINT RESOLUTION

proposing a constitutional amendment to authorize a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district, county, municipality, or junior college district may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses.

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

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

(h-1)  The governing body of a political subdivision other than a school district, county, city or town, or junior college district by official action may provide that if a person who is disabled or is 65 years of age or older receives a residence homestead exemption prescribed or authorized by this section, the total amount of ad valorem taxes imposed on that homestead by the political subdivision may not be increased while the homestead remains the residence homestead of that person or that person's spouse if the spouse is disabled or is 65 years of age or older and receives a residence homestead exemption on the homestead. If a political subdivision establishes a tax limitation provided by this subsection and a person who is disabled or is 65 years of age or older dies in a year in which the person received a residence homestead exemption, the total amount of ad valorem taxes imposed on the homestead by the political subdivision may not be increased while the homestead remains the residence homestead of that person's surviving spouse if the spouse is 55 years of age or older at the time of the person's death, subject to any exceptions provided by general law. The legislature, by general law, may provide for the transfer of all or a proportionate amount of a tax limitation provided by this subsection for a person who qualifies for the limitation and establishes a different residence homestead located in the same political subdivision. A political subdivision that establishes a tax limitation under this subsection must comply with a law providing for the transfer of the limitation, even if the legislature enacts the law subsequent to the establishment by the political subdivision of the limitation. Taxes otherwise limited by a political subdivision under this subsection may be increased to the extent the value of the homestead is increased by improvements other than repairs and other than improvements made to comply with governmental requirements and except as may be consistent with the transfer of a tax limitation under a law authorized by this subsection. The governing body of a political subdivision may not repeal or rescind a tax limitation established under this subsection. The legislature by general law may authorize a political subdivision to limit eligibility for a tax limitation established under this subsection based on the income of the recipient of the tax limitation.

SECTION 2.  The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION.  (a) This temporary provision applies to the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, to authorize a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district, county, municipality, or junior college district may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses.

(b)  Section 1-b(h-1), Article VIII, of this constitution, as added by the amendment, takes effect January 1, 2024.

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

SECTION 3.  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 a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district, county, municipality, or junior college district may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses."