By:  Guillen H.J.R. No. 157

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property that is attributable to the installation or construction in or on the property of border security infrastructure.

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

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

Sec. 1-s.  The legislature by general law may exempt from ad valorem taxation the portion of the assessed value of a person's property that is attributable to the installation or construction in or on the property of border security infrastructure and may provide additional eligibility requirements for the exemption.

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 exempt from ad valorem taxation the portion of the assessed value of a person's property that is attributable to the installation or construction in or on the property of border security infrastructure."