By:  West S.J.R. No. 64

(In the Senate - Filed February 23, 2023; March 9, 2023, read first time and referred to Committee on Local Government; April 28, 2023, reported adversely, with favorable Committee Substitute by the following vote: Yeas 6, Nays 1; April 28, 2023, sent to printer.)

COMMITTEE VOTE

                 Yea Nay Absent  PNV

Bettencourt       X

Springer          X

Eckhardt          X

Gutierrez                   X

Hall                  X

Nichols           X

Parker                      X

Paxton            X

West              X

COMMITTEE SUBSTITUTE FOR S.J.R. No. 64 By:  Paxton

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility.

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

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

Sec. 1-r.  The governing body of a county or municipality may exempt from ad valorem taxation all or part of the appraised value of real property used to operate a child-care facility.  The governing body may adopt the exemption as a percentage of the appraised value of the real property.  The percentage specified by the governing body may not be less than 50 percent. The legislature by general law may define "child-care facility" for purposes of this section and may provide additional eligibility requirements for the exemption authorized by this section.

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 a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility."

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