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By:  King S.J.R. No. 83

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property that is the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property within a certain degree by consanguinity.

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

SECTION 1.  Article VIII, Texas Constitution, is amended by adding Section 1-b-3 to read as follows:

Sec. 1-b-3.  (a) The legislature by general law may exempt from ad valorem taxation a portion of the market value of the real property a person owns that is the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property within the third degree by consanguinity and that is not used for the production of income.

(b)  The portion of the market value of real property authorized to be exempted under Subsection (a) of this section is equal to the amount of the exemption provided by Section 1-b(c) of this article applicable to the residence homestead of a married or unmarried adult, including one living alone.

(c)  The legislature may define "developmental disability" and "intellectual disability" for purposes of 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 the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property that is the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property within a certain degree by consanguinity."