

By: Burns

H.J.R. No. 36

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting certain school
2 district maintenance and operations ad valorem taxes on the
3 fulfillment of certain conditions.

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

5 SECTION 1. Section 3, Article VII, Texas Constitution, is
6 amended by adding Subsections (f), (g), and (h) to read as follows:

7 (f) Subject to Subsection (g) of this section and
8 notwithstanding any other provision of this constitution or general
9 law, a school district, other than a junior college district, may
10 not impose:

11 (1) a tier one maintenance and operations ad valorem
12 tax, as defined by general law, or a successor tax for any tax year
13 after a tax year in which the maximum tier one maintenance and
14 operations ad valorem tax or successor tax as provided by general
15 law is zero; or

16 (2) an ad valorem tax for maintenance and operations
17 purposes for any tax year that begins after a general law abolishing
18 school district maintenance and operations ad valorem taxes takes
19 effect.

20 (g) Subsection (f) of this section does not take effect for
21 a tax year described by that subsection if the comptroller
22 determines that the prohibition under that subsection would result
23 in a decrease in funding for school districts for that tax year or a
24 subsequent tax year.

1 (h) Not later than September 1 of each year, the comptroller
2 of public accounts shall determine whether the prohibition under
3 Subsection (f) of this section takes effect for the following tax
4 year and notify the Legislature and each school district of the
5 determination.

6 SECTION 2. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 7, 2023.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment prohibiting certain
10 school district maintenance and operations ad valorem taxes on the
11 fulfillment of certain conditions."