

By: Raymond

H.J.R. No. 42

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to exclude from the market value of real property for ad valorem tax  
3 purposes the value of any improvement, or any feature incorporated  
4 in an improvement, made to the property if the primary purpose of  
5 the improvement or feature is compliance with the requirements of  
6 standards that address accessible design of buildings or other  
7 facilities.

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

9 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
10 amended by adding Subsection (m) to read as follows:

11 (m) The Legislature by general law may exclude from the  
12 market value of real property for ad valorem tax purposes the value  
13 of any improvement, or any feature incorporated in an improvement,  
14 made to the property if the primary purpose of the improvement or  
15 feature is compliance with the requirements of the 2010 Americans  
16 with Disabilities Act Standards for Accessible Design or any  
17 successor standards that address accessible design of buildings or  
18 other facilities and are promulgated under the Americans with  
19 Disabilities Act of 1990 (42 U.S.C. Section 12101 et seq.) or a  
20 successor statute. The Legislature by general law may prescribe  
21 additional eligibility requirements for the exclusion of value  
22 authorized by this subsection.

23 SECTION 2. This proposed constitutional amendment shall be  
24 submitted to the voters at an election to be held November 7, 2023.

1 The ballot shall be printed to permit voting for or against the  
2 proposition: "The constitutional amendment to authorize the  
3 legislature to exclude from the market value of real property for ad  
4 valorem tax purposes the value of any improvement, or any feature  
5 incorporated in an improvement, made to the property if the primary  
6 purpose of the improvement or feature is compliance with the  
7 requirements of standards that address accessible design of  
8 buildings or other facilities."