

By: Slaton

H.J.R. No. 128

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to provide for a credit against the ad valorem taxes imposed by a  
3 political subdivision on the residence homestead of a married  
4 couple that may be increased based on the number of children of the  
5 couple and to provide for the reimbursement of political  
6 subdivisions for the revenue loss incurred as a result of the  
7 credit.

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

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

11 Sec. 1-q. (a) The legislature by general law may provide  
12 that a married couple of which neither spouse has ever been divorced  
13 is entitled to a credit against the ad valorem taxes imposed on the  
14 married couple's residence homestead, the amount of which may be  
15 increased based upon the number of children in common of the married  
16 couple. The general law may provide that if a spouse of the  
17 marriage dies, the surviving spouse may continue to receive the  
18 credit for as long as the surviving spouse remains unmarried.

19 (b) The legislature by general law may define "married  
20 couple" and "children" for purposes of the credit authorized by  
21 this section, and may prescribe additional eligibility  
22 requirements for the credit and formulas for computing the amount  
23 of the credit.

24 (c) Notwithstanding any other provision of this

1 constitution, the legislature by general law may authorize the use  
2 of state money to reimburse a political subdivision for the revenue  
3 loss incurred by the political subdivision as a result of the tax  
4 credit authorized by this section and shall provide a procedure for  
5 distributing the money appropriated for that purpose.

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 to authorize the  
10 legislature to provide for a credit against the ad valorem taxes  
11 imposed by a political subdivision on the residence homestead of a  
12 married couple that may be increased based on the number of children  
13 of the couple and to provide for the reimbursement of political  
14 subdivisions for the revenue loss incurred as a result of the  
15 credit."