

By: Kuempel

H.J.R. No. 137

A JOINT RESOLUTION

1 proposing a constitutional amendment providing that real property
2 not held for profit that is used exclusively for human burial is not
3 subject to seizure or sale for delinquent ad valorem taxes.

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

5 SECTION 1. Section 13(a), Article VIII, Texas Constitution,
6 is amended to read as follows:

7 (a) Except as provided by Section 15(b) of this article,
8 provision [~~Provision~~] shall be made by the Legislature for the sale
9 of a sufficient portion of all lands and other property for the
10 taxes due thereon that have not been paid.

11 SECTION 2. Section 15, Article VIII, Texas Constitution, is
12 amended to read as follows:

13 Sec. 15. (a) Except as provided by Subsection (b) of this
14 section, the [~~The~~] annual assessment made upon landed property
15 shall be a special lien thereon; and all property, both real and
16 personal, belonging to any delinquent tax payer shall be liable to
17 seizure and sale for the payment of all the taxes and penalties due
18 by such delinquent; and such property may be sold for the payment of
19 the taxes and penalties due by such delinquent, under such
20 regulations as the Legislature may provide.

21 (b) Real property not held for profit that is used
22 exclusively for human burial is not subject to seizure or sale for
23 the payment of delinquent taxes or penalties.

24 SECTION 3. This proposed constitutional amendment shall be

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1 submitted to the voters at an election to be held November 7, 2023.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment providing that real
4 property not held for profit that is used exclusively for human
5 burial is not subject to seizure or sale for delinquent ad valorem
6 taxes."