

By: Harrison

H.J.R. No. 145

A JOINT RESOLUTION

1 proposing a constitutional amendment to abolish ad valorem taxes.

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

3 SECTION 1. Section 1, Article VIII, Texas Constitution, is
4 amended by adding Subsections (b-1) and (b-2) to read as follows:

5 (b-1) A political subdivision of this state may not impose
6 an ad valorem tax on real or personal property in this state for any
7 purpose on or after January 1, 2029.

8 (b-2) The state takes full responsibility for the guarantee
9 of the repayment of all bonds issued by a school district before
10 November 7, 2023, and secured by the revenue from the ad valorem
11 taxes imposed by those entities before January 1, 2029. The
12 legislature shall enact laws for the implementation of this
13 subsection.

14 SECTION 2. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 7, 2023.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment to abolish ad valorem
18 taxes."