

By: Wilson

H.J.R. No. 153

Substitute the following for H.J.R. No. 153:

By: Hefner

C.S.H.J.R. No. 153

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a limitation on  
2 the total amount of ad valorem taxes that a political subdivision  
3 other than a school district, county, municipality, or junior  
4 college district may impose on the residence homesteads of certain  
5 low-income persons who are disabled or elderly and their surviving  
6 spouses.

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

8 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
9 is amended by adding Subsection (h-1) to read as follows:

10 (h-1) The governing body of a political subdivision other  
11 than a school district, county, city or town, or junior college  
12 district by official action may provide that if a person of limited  
13 financial means who is disabled or is 65 years of age or older  
14 receives a residence homestead exemption prescribed or authorized  
15 by this section, the total amount of ad valorem taxes imposed on  
16 that homestead by the political subdivision may not be increased  
17 while the homestead remains the residence homestead of that person  
18 or that person's spouse if the spouse is of limited financial means  
19 and is disabled or is 65 years of age or older and receives a  
20 residence homestead exemption on the homestead. As an alternative,  
21 on receipt of a petition signed by five percent of the registered  
22 voters of the political subdivision, the governing body of the  
23 political subdivision shall call an election to determine by  
24 majority vote whether to establish a tax limitation provided by

1 this subsection. If a political subdivision establishes a tax  
2 limitation provided by this subsection and a person of limited  
3 financial means who is disabled or is 65 years of age or older dies  
4 in a year in which the person received a residence homestead  
5 exemption, the total amount of ad valorem taxes imposed on the  
6 homestead by the political subdivision may not be increased while  
7 the homestead remains the residence homestead of that person's  
8 surviving spouse if the spouse is of limited financial means and is  
9 55 years of age or older at the time of the person's death, subject  
10 to any exceptions provided by general law. The legislature, by  
11 general law, may provide for the transfer of all or a proportionate  
12 amount of a tax limitation provided by this subsection for a person  
13 who qualifies for the limitation and establishes a different  
14 residence homestead located in the same political subdivision. A  
15 political subdivision that establishes a tax limitation under this  
16 subsection must comply with a law providing for the transfer of the  
17 limitation, even if the legislature enacts the law subsequent to  
18 the establishment by the political subdivision of the limitation.  
19 Taxes otherwise limited by a political subdivision under this  
20 subsection may be increased to the extent the value of the homestead  
21 is increased by improvements other than repairs and other than  
22 improvements made to comply with governmental requirements and  
23 except as may be consistent with the transfer of a tax limitation  
24 under a law authorized by this subsection. The governing body of a  
25 political subdivision may not repeal or rescind a tax limitation  
26 established under this subsection. The legislature by general law  
27 may prescribe the method for determining whether a person is of

1 limited financial means for purposes of this subsection.

2 SECTION 2. The following temporary provision is added to  
3 the Texas Constitution:

4 TEMPORARY PROVISION. (a) This temporary provision applies  
5 to the constitutional amendment proposed by the 88th Legislature,  
6 Regular Session, 2023, to authorize a limitation on the total  
7 amount of ad valorem taxes that a political subdivision other than a  
8 school district, county, municipality, or junior college district  
9 may impose on the residence homesteads of certain low-income  
10 persons who are disabled or elderly and their surviving spouses.

11 (b) Section 1-b(h-1), Article VIII, of this constitution,  
12 as added by the amendment, takes effect January 1, 2024.

13 (c) This temporary provision expires January 1, 2025.

14 SECTION 3. 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 authorize a  
18 limitation on the total amount of ad valorem taxes that a political  
19 subdivision other than a school district, county, municipality, or  
20 junior college district may impose on the residence homesteads of  
21 certain low-income persons who are disabled or elderly and their  
22 surviving spouses."