

By: Guillen

H.J.R. No. 157

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to exempt from ad valorem taxation the portion of the assessed value
3 of a person's property that is attributable to the installation or
4 construction in or on the property of border security
5 infrastructure.

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

7 SECTION 1. Article VIII, Texas Constitution, is amended by
8 adding Section 1-s to read as follows:

9 Sec. 1-s. The legislature by general law may exempt from ad
10 valorem taxation the portion of the assessed value of a person's
11 property that is attributable to the installation or construction
12 in or on the property of border security infrastructure and may
13 provide additional eligibility requirements for the exemption.

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 authorize the
18 legislature to exempt from ad valorem taxation the portion of the
19 assessed value of a person's property that is attributable to the
20 installation or construction in or on the property of border
21 security infrastructure."