

By: Jones of Harris

H.J.R. No. 191

A JOINT RESOLUTION

1 proposing a constitutional amendment to exempt from ad valorem
2 taxation 50 percent of the appraised value of the residence
3 homestead of a person who has received a residence homestead
4 exemption on the property for at least the preceding 10 years.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsection (y) to read as follows:

8 (y) A person is entitled to an exemption from ad valorem
9 taxation of 50 percent of the appraised value of the person's
10 residence homestead if the person has received an exemption under
11 this section for that residence homestead for at least the
12 preceding 10 years. Where ad valorem tax of a political subdivision
13 has previously been pledged for the payment of debt, the taxing
14 officers of the political subdivision may continue to levy and
15 collect the tax against the value of residence homesteads exempted
16 under this subsection until the debt is discharged if the cessation
17 of the levy would impair the obligation of the contract by which the
18 debt was created. The legislature shall provide for formulas to
19 protect school districts against all or part of the revenue loss
20 incurred by the implementation of this subsection. The legislature
21 by general law may prescribe procedures for the administration of
22 this subsection.

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

1 TEMPORARY PROVISION. (a) This temporary provision applies
2 to the constitutional amendment proposed by the 88th Legislature,
3 Regular Session, 2023, to exempt from ad valorem taxation 50
4 percent of the appraised value of the residence homestead of a
5 person who has received a residence homestead exemption for the
6 property for at least the preceding 10 years.

7 (b) Section 1-b(y), Article VIII, of this constitution
8 takes effect January 1, 2024.

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

10 SECTION 3. This proposed constitutional amendment shall be
11 submitted to the voters at an election to be held November 7, 2023.
12 The ballot shall be printed to permit voting for or against the
13 proposition: "The constitutional amendment to exempt from ad
14 valorem taxation 50 percent of the appraised value of the residence
15 homestead of a person who has received a residence homestead
16 exemption for the property for at least the preceding 10 years."