

By: Howard

H.J.R. No. 195

A JOINT RESOLUTION

1 proposing a constitutional amendment providing for an adjustment of  
2 the limitation on the total amount of ad valorem taxes that may be  
3 imposed by a school district on the residence homestead of a person  
4 who is elderly or disabled to reflect the most recent increase in  
5 the amount of the exemption of residence homesteads from ad valorem  
6 taxation by a school district.

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

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

10 (d) Except as otherwise provided by this subsection, if a  
11 person receives a residence homestead exemption prescribed by  
12 Subsection (c) of this section for homesteads of persons who are 65  
13 years of age or older or who are disabled, the total amount of ad  
14 valorem taxes imposed on that homestead for general elementary and  
15 secondary public school purposes may not be increased while it  
16 remains the residence homestead of that person or that person's  
17 spouse who receives the exemption. If a person who is 65 years of  
18 age or older or who is disabled dies in a year in which the person  
19 received the exemption, the total amount of ad valorem taxes  
20 imposed on the homestead for general elementary and secondary  
21 public school purposes may not be increased while it remains the  
22 residence homestead of that person's surviving spouse if the spouse  
23 is 55 years of age or older at the time of the person's death,  
24 subject to any exceptions provided by general law. The

1 legislature, by general law, may provide for the transfer of all or  
2 a proportionate amount of a limitation provided by this subsection  
3 for a person who qualifies for the limitation and establishes a  
4 different residence homestead. However, taxes otherwise limited by  
5 this subsection may be increased to the extent the value of the  
6 homestead is increased by improvements other than repairs or  
7 improvements made to comply with governmental requirements and  
8 except as may be consistent with the transfer of a limitation under  
9 this subsection. For a residence homestead subject to the  
10 limitation provided by this subsection in the 1996 tax year or an  
11 earlier tax year, the legislature shall provide for a reduction in  
12 the amount of the limitation for the 1997 tax year and subsequent  
13 tax years in an amount equal to \$10,000 multiplied by the 1997 tax  
14 rate for general elementary and secondary public school purposes  
15 applicable to the residence homestead. For a residence homestead  
16 subject to the limitation provided by this subsection in the 2014  
17 tax year or an earlier tax year, the legislature shall provide for a  
18 reduction in the amount of the limitation for the 2015 tax year and  
19 subsequent tax years in an amount equal to \$10,000 multiplied by the  
20 2015 tax rate for general elementary and secondary public school  
21 purposes applicable to the residence homestead. For a residence  
22 homestead subject to the limitation provided by this subsection in  
23 the 2021 tax year or an earlier tax year, the legislature shall  
24 provide for a reduction in the amount of the limitation for the 2024  
25 tax year and subsequent tax years in an amount equal to \$15,000  
26 multiplied by the 2022 tax rate for general elementary and  
27 secondary public school purposes applicable to the residence

1 homestead.

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, providing for an adjustment of the  
7 limitation on the total amount of ad valorem taxes that may be  
8 imposed by a school district on the residence homestead of a person  
9 who is elderly or disabled to reflect the most recent increase in  
10 the amount of the exemption of residence homesteads from ad valorem  
11 taxation by a school district.

12 (b) The amendment to Section 1-b(d), Article VIII, of this  
13 constitution takes effect for the tax year beginning January 1,  
14 2024.

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

16 SECTION 3. This proposed constitutional amendment shall be  
17 submitted to the voters at an election to be held November 7, 2023.  
18 The ballot shall be printed to permit voting for or against the  
19 proposition: "The constitutional amendment providing for an  
20 adjustment of the limitation on the total amount of ad valorem taxes  
21 that may be imposed by a school district on the residence homestead  
22 of a person who is elderly or disabled to reflect the most recent  
23 increase in the amount of the exemption of residence homesteads  
24 from ad valorem taxation by a school district."