

By: Eckhardt

S.J.R. No. 20

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision to adopt an exemption from ad
3 valorem taxation of a portion, expressed as a dollar amount, of the
4 market value of an individual's residence homestead.

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 (e-1) to read as follows:

8 (e-1) The governing body of a political subdivision may
9 exempt from ad valorem taxation a portion, expressed as a dollar
10 amount, of the market value of the residence homestead of an
11 individual. The amount of the exemption may not be less than
12 \$5,000. The legislature by general law may prohibit the governing
13 body of a political subdivision that adopts an exemption under this
14 subsection from reducing the amount of or repealing the exemption.
15 An individual is entitled to receive other applicable exemptions
16 provided by law. Where ad valorem tax has previously been pledged
17 for the payment of debt, a political subdivision may continue to
18 levy and collect the tax against the value of the homesteads
19 exempted under this subsection until the debt is discharged if the
20 cessation of the levy would impair the obligation of the contract by
21 which the debt was created. The legislature by general law may
22 prescribe procedures for the administration of 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, authorizing the governing body of a
4 political subdivision to adopt an exemption from ad valorem
5 taxation of a portion, expressed as a dollar amount, of the market
6 value of an individual's residence homestead.

7 (b) Section 1-b(e-1), Article VIII, of this constitution,
8 as added by the amendment, takes effect beginning with the tax year
9 that begins January 1, 2024.

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

11 SECTION 3. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 7, 2023.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment authorizing the
15 governing body of a political subdivision to adopt an exemption
16 from ad valorem taxation of a portion, expressed as a dollar amount,
17 of the market value of an individual's residence homestead."