

By: West, Blanco
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S.J.R. No. 64

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment authorizing a local option
3 exemption from ad valorem taxation by a county or municipality of
4 all or part of the appraised value of real property used to operate
5 a child-care facility.

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-r to read as follows:

9 Sec. 1-r. The governing body of a county or municipality may
10 exempt from ad valorem taxation all or part of the appraised value
11 of real property used to operate a child-care facility. The
12 governing body may adopt the exemption as a percentage of the
13 appraised value of the real property. The percentage specified by
14 the governing body may not be less than 50 percent. The legislature
15 by general law may define "child-care facility" for purposes of
16 this section and may provide additional eligibility requirements
17 for the exemption authorized by this section.

18 SECTION 2. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 7, 2023.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing a local
22 option exemption from ad valorem taxation by a county or
23 municipality of all or part of the appraised value of real property
24 used to operate a child-care facility."