

By: Gervin-Hawkins

H.J.R. No. 38

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for an exemption from ad valorem taxation of the amount
3 of the market value of residential real property that arises from
4 the installation in the property of certain energy
5 efficiency-related improvements.

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-m-2 to read as follows:

9 Sec. 1-m-2. The legislature by general law may exempt from
10 ad valorem taxation the portion of the market value of residential
11 real property that arises from the installation in the property of
12 an energy efficiency-related improvement. The legislature may
13 define "energy efficiency-related improvement" for purposes of
14 this section and may prescribe additional eligibility requirements
15 for the exemption provided by this section.

16 SECTION 2. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held May 2, 2026. The
18 ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment to authorize the
20 legislature to provide for an exemption from ad valorem taxation of
21 the amount of the market value of residential real property that
22 arises from the installation in the property of certain energy
23 efficiency-related improvements."