

RESOLUTION ANALYSIS

C.S.H.J.R. 34
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

As of February 20, 2025, the Texas Facilities Commission has completed 56.9 miles of border wall and has closed on 105 easements that enable the construction of border infrastructure on private land. The author informed the committee that the installation of border security infrastructure on private land could place an unexpected and unfair burden on property owners who dedicate land for that purpose by increasing the property's appraised value, which could increase property taxes. C.S.H.J.R. 34 seeks to ensure that property owners supporting border security efforts are not financially penalized for their contributions by providing a property tax exemption for the value added to property through the construction or installation of border security infrastructure and related improvements.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.J.R. 34 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements. The resolution authorizes the legislature by general law to define "border security infrastructure" for that purpose and to prescribe additional eligibility requirements for the exemption.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 4, 2025.

COMPARISON OF INTRODUCED AND SUBSTITUTE

While C.S.H.J.R. 34 may differ from the introduced in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the resolution.

Both the introduced and the substitute authorize the legislature by general law to provide an exemption from property taxation in relation to border security infrastructure. However, the

introduced specified that such an exemption is applicable to the portion of the assessed value of a person's property that is attributable to the installation or construction in or on the property of border security infrastructure, whereas the substitute specifies that such an exemption is applicable to the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements.

The substitute includes a provision that was not in the introduced authorizing the legislature by general law to define "border security infrastructure" for the purposes of the exemption.

The substitute revises the proposed ballot language as set out by the introduced.