

BILL ANALYSIS

Senate Research Center
89R1569 MLH-D

S.J.R. 60
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Local Government
4/25/2025
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Texas faces a serious water scarcity issue, particularly in west and central Texas. The U.S. Drought Monitor and the 2022 Texas Water Plan have indicated the severity of the state's current drought. There is little financial incentive to encourage Texans to use water conservation systems, like rainwater harvesting and graywater reuse systems. There is precedent in the state's Tax Code that provides tax exemptions to encourage property owners to adopt practices for the greater good of the community.

S.J.R. 60 proposes a constitutional amendment to authorize the commissioners court of a county to adopt a property tax exemption, applicable to the taxation of property by each taxing unit that levies a tax, for installing rainwater harvesting and greywater reuse systems. By offering county governments the option to offer this tax exemption, areas that suffer the most from droughts are able to encourage their residents to contribute to water conservation efforts and provide a benefit to those property owners during times of water shortages.

S.J.R. 60 proposes a constitutional amendment to authorize the commissioners court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 1-u, as follows:

Sec. 1-u. Authorizes the legislature by general law to authorize the commissioners court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system and provide additional eligibility requirements for the exemption.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 4, 2025. Sets forth the required language of the ballot.