

BILL ANALYSIS

Senate Research Center

S.J.R. 85
By: Bettencourt
Local Government
6/26/2025
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.J.R. 85 seeks to propose an amendment to the Texas Constitution to authorize the legislature to increase the additional homestead exemption for over-65 and disabled homestead property owners from \$10,000 to \$60,000.

S.J.R. 85 proposes a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead of a person who is elderly or disabled.

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 Section 1-b(c), Article VIII, Texas Constitution, as follows:

(c) Authorizes the legislature by general law, in addition to this exemption of the market value of the residence homestead of a married or unmarried adult, to exempt an amount not to exceed \$60,000, rather than \$10,000, of the market value of the residence homestead of a person who is disabled as defined in Subsection (b) (relating to authorizing the governing body of any county, city, town, school district, or other political subdivision of the state to make certain exemptions) of Section 1-b (Residence Homestead Tax Exemptions and Limitations) and of a person 65 years of age or older from ad valorem taxation for general elementary and secondary public school purposes.

SECTION 2. Adds the following temporary provision to the Texas Constitution:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 89th Legislature, Regular Session, 2025, authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead of a person who is elderly or disabled.

(b) Effective date, the amendment to Section 1-b(c), Article VIII (Taxation and Revenue), of this constitution: January 1, 2025.

(c) Provides that this temporary provision expires January 1, 2027.

SECTION 3. 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.