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By:  Guillen H.J.R. No. 34

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of 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.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Article VIII, Texas Constitution, is amended by adding Section 1-y to read as follows:

Sec. 1-y.  (a) The legislature by general law may exempt from ad valorem 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.

(b)  The legislature by general law may define "border security infrastructure" for the purposes of this section and may prescribe additional eligibility requirements for the exemption authorized by this section.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 2025. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of 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."