By:  Bettencourt S.J.R. No. 84

(In the Senate - Filed April 14, 2025; April 14, 2025, read first time and referred to Committee on Local Government; April 22, 2025, reported favorably by the following vote: Yeas 7, Nays 0; April 22, 2025, sent to printer.)

COMMITTEE VOTE

                 Yea Nay Absent  PNV

Bettencourt       X

Middleton         X

Cook              X

Gutierrez         X

Nichols           X

Paxton            X

West              X

SENATE JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire.

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

SECTION 1.  Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (z) to read as follows:

(z)  The legislature by general law may provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a person's residence homestead that is completely destroyed by a fire. The legislature by general law may prescribe the duration of the exemption and may provide additional eligibility requirements for the exemption.

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 a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire."

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