

By: Guillen

H.J.R. No. 34

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for an exemption from ad valorem taxation of the amount
3 of the market value of real property located in a county that
4 borders the United Mexican States that arises from the installation
5 or construction on the property of border security infrastructure
6 and related improvements.

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

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

10 Sec. 1-y. (a) The legislature by general law may exempt
11 from ad valorem taxation the amount of the market value of real
12 property located in a county that borders the United Mexican States
13 that arises from the installation or construction on the property
14 of border security infrastructure and related improvements.

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

19 SECTION 2. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 4, 2025.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment to authorize the
23 legislature to provide for an exemption from ad valorem taxation of
24 the amount of the market value of real property located in a county

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2 installation or construction on the property of border security
3 infrastructure and related improvements."