By: Guillen   H.J.R. No. 34

Substitute the following for H.J.R. No. 34:

By: Button   C.S.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

1 that borders the United Mexican States that arises from the

2 installation or construction on the property of border security

3 infrastructure and related improvements."