

1-1 By: Guillen (Senate Sponsor - Middleton) H.J.R. No. 34
1-2 (In the Senate - Received from the House May 6, 2025;
1-3 May 7, 2025, read first time and referred to Committee on Local
1-4 Government; May 20, 2025, reported favorably by the following
1-5 vote: Yeas 4, Nays 2; May 20, 2025, sent to printer.)

1-6 COMMITTEE VOTE

| 1-7 | Yea | Nay | Absent | PNV |
|------|-----|-----|--------|-----|
| 1-8 | X | | | |
| 1-9 | X | | | |
| 1-10 | | X | | |
| 1-11 | | | X | |
| 1-12 | X | | | |
| 1-13 | X | | | |
| 1-14 | | X | | |

1-15 HOUSE JOINT RESOLUTION

1-16 proposing a constitutional amendment to authorize the legislature
1-17 to provide for an exemption from ad valorem taxation of the amount
1-18 of the market value of real property located in a county that
1-19 borders the United Mexican States that arises from the installation
1-20 or construction on the property of border security infrastructure
1-21 and related improvements.

1-22 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Article VIII, Texas Constitution, is amended by
1-24 adding Section 1-y to read as follows:

1-25 Sec. 1-y. (a) The legislature by general law may exempt
1-26 from ad valorem taxation the amount of the market value of real
1-27 property located in a county that borders the United Mexican States
1-28 that arises from the installation or construction on the property
1-29 of border security infrastructure and related improvements.

1-30 (b) The legislature by general law may define "border
1-31 security infrastructure" for the purposes of this section and may
1-32 prescribe additional eligibility requirements for the exemption
1-33 authorized by this section.

1-34 SECTION 2. This proposed constitutional amendment shall be
1-35 submitted to the voters at an election to be held November 4, 2025.
1-36 The ballot shall be printed to permit voting for or against the
1-37 proposition: "The constitutional amendment to authorize the
1-38 legislature to provide for an exemption from ad valorem taxation of
1-39 the amount of the market value of real property located in a county
1-40 that borders the United Mexican States that arises from the
1-41 installation or construction on the property of border security
1-42 infrastructure and related improvements."

1-43 * * * * *