

By: Zwiener, Isaac, Troxclair

H.J.R. No. 88

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the  
2 commissioners court of a county to exempt from ad valorem taxation  
3 by each political subdivision that taxes the property the portion  
4 of the assessed value of a person's property that is attributable to  
5 the installation in or on the property of a rainwater harvesting or  
6 graywater system.

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-u to read as follows:

10 Sec. 1-u. The legislature by general law may authorize the  
11 commissioners court of a county to exempt from ad valorem taxation  
12 by each political subdivision that taxes the property the portion  
13 of the assessed value of a person's property that is attributable to  
14 the installation in or on the property of a rainwater harvesting or  
15 graywater system and may provide additional eligibility  
16 requirements for the exemption.

17 SECTION 2. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 4, 2025.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment to authorize the  
21 commissioners court of a county to exempt from ad valorem taxation  
22 by each political subdivision that taxes the property the portion  
23 of the assessed value of a person's property that is attributable to  
24 the installation in or on the property of a rainwater harvesting or

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1 graywater system."