

By: Bettencourt, et al.

S.J.R. No. 2

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment to increase the amount of the
3 exemption of residence homesteads from ad valorem taxation by a
4 school district.

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

6 SECTION 1. Section 1-b(c), Article VIII, Texas
7 Constitution, is amended to read as follows:

8 (c) The amount of \$140,000 [~~\$100,000~~] of the market value of
9 the residence homestead of a married or unmarried adult, including
10 one living alone, is exempt from ad valorem taxation for general
11 elementary and secondary public school purposes. The legislature
12 by general law may provide that all or part of the exemption does
13 not apply to a district or political subdivision that imposes ad
14 valorem taxes for public education purposes but is not the
15 principal school district providing general elementary and
16 secondary public education throughout its territory. In addition
17 to this exemption, the legislature by general law may exempt an
18 amount not to exceed \$10,000 of the market value of the residence
19 homestead of a person who is disabled as defined in Subsection (b)
20 of this section and of a person 65 years of age or older from ad
21 valorem taxation for general elementary and secondary public school
22 purposes. The legislature by general law may base the amount of and
23 condition eligibility for the additional exemption authorized by
24 this subsection for disabled persons and for persons 65 years of age

1 or older on economic need. An eligible disabled person who is 65
2 years of age or older may not receive both exemptions from a school
3 district but may choose either. An eligible person is entitled to
4 receive both the exemption required by this subsection for all
5 residence homesteads and any exemption adopted pursuant to
6 Subsection (b) of this section, but the legislature shall provide
7 by general law whether an eligible disabled or elderly person may
8 receive both the additional exemption for the elderly and disabled
9 authorized by this subsection and any exemption for the elderly or
10 disabled adopted pursuant to Subsection (b) of this section. Where
11 ad valorem tax has previously been pledged for the payment of debt,
12 the taxing officers of a school district may continue to levy and
13 collect the tax against the value of homesteads exempted under this
14 subsection until the debt is discharged if the cessation of the levy
15 would impair the obligation of the contract by which the debt was
16 created. The legislature shall provide for formulas to protect
17 school districts against all or part of the revenue loss incurred by
18 the implementation of this subsection, Subsection (d) of this
19 section, and Section 1-d-1 of this article. The legislature by
20 general law may define residence homestead for purposes of this
21 section.

22 SECTION 2. The following temporary provision is added to
23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies
25 to the constitutional amendment proposed by S.J.R. 2, 89th
26 Legislature, Regular Session, 2025.

27 (b) The amendment to Section 1-b(c), Article VIII, of this

1 constitution takes effect for the tax year beginning January 1,
2 2025.

3 (c) This temporary provision expires January 1, 2027.

4 SECTION 3. This proposed constitutional amendment shall be
5 submitted to the voters at an election to be held November 4,
6 2025. The ballot shall be printed to permit voting for or against
7 the proposition: "The constitutional amendment to increase the
8 amount of the exemption of residence homesteads from ad valorem
9 taxation by a school district from \$100,000 to \$140,000."