

1-1 By: Bettencourt, et al. S.J.R. No. 2  
 1-2 (In the Senate - Filed February 6, 2025; February 7, 2025,  
 1-3 read first time and referred to Committee on Local Government;  
 1-4 February 11, 2025, reported favorably by the following vote:  
 1-5 Yeas 7, Nays 0; February 11, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez	X			
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West	X			

1-15 SENATE JOINT RESOLUTION

1-16 proposing a constitutional amendment to increase the amount of the  
 1-17 exemption of residence homesteads from ad valorem taxation by a  
 1-18 school district.

1-19 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Section 1-b(c), Article VIII, Texas  
 1-21 Constitution, is amended to read as follows:

1-22 (c) The amount of \$140,000 [~~\$100,000~~] of the market value of  
 1-23 the residence homestead of a married or unmarried adult, including  
 1-24 one living alone, is exempt from ad valorem taxation for general  
 1-25 elementary and secondary public school purposes. The legislature  
 1-26 by general law may provide that all or part of the exemption does  
 1-27 not apply to a district or political subdivision that imposes ad  
 1-28 valorem taxes for public education purposes but is not the  
 1-29 principal school district providing general elementary and  
 1-30 secondary public education throughout its territory. In addition  
 1-31 to this exemption, the legislature by general law may exempt an  
 1-32 amount not to exceed \$10,000 of the market value of the residence  
 1-33 homestead of a person who is disabled as defined in Subsection (b)  
 1-34 of this section and of a person 65 years of age or older from ad  
 1-35 valorem taxation for general elementary and secondary public school  
 1-36 purposes. The legislature by general law may base the amount of and  
 1-37 condition eligibility for the additional exemption authorized by  
 1-38 this subsection for disabled persons and for persons 65 years of age  
 1-39 or older on economic need. An eligible disabled person who is 65  
 1-40 years of age or older may not receive both exemptions from a school  
 1-41 district but may choose either. An eligible person is entitled to  
 1-42 receive both the exemption required by this subsection for all  
 1-43 residence homesteads and any exemption adopted pursuant to  
 1-44 Subsection (b) of this section, but the legislature shall provide  
 1-45 by general law whether an eligible disabled or elderly person may  
 1-46 receive both the additional exemption for the elderly and disabled  
 1-47 authorized by this subsection and any exemption for the elderly or  
 1-48 disabled adopted pursuant to Subsection (b) of this section. Where  
 1-49 ad valorem tax has previously been pledged for the payment of debt,  
 1-50 the taxing officers of a school district may continue to levy and  
 1-51 collect the tax against the value of homesteads exempted under this  
 1-52 subsection until the debt is discharged if the cessation of the levy  
 1-53 would impair the obligation of the contract by which the debt was  
 1-54 created. The legislature shall provide for formulas to protect  
 1-55 school districts against all or part of the revenue loss incurred by  
 1-56 the implementation of this subsection, Subsection (d) of this  
 1-57 section, and Section 1-d-1 of this article. The legislature by  
 1-58 general law may define residence homestead for purposes of this  
 1-59 section.

1-60 SECTION 2. The following temporary provision is added to  
 1-61 the Texas Constitution:

2-1 TEMPORARY PROVISION. (a) This temporary provision applies  
2-2 to the constitutional amendment proposed by S.J.R. 2, 89th  
2-3 Legislature, Regular Session, 2025.

2-4 (b) The amendment to Section 1-b(c), Article VIII, of this  
2-5 constitution takes effect for the tax year beginning January 1,  
2-6 2025.

2-7 (c) This temporary provision expires January 1, 2027.

2-8 SECTION 3. This proposed constitutional amendment shall be  
2-9 submitted to the voters at an election to be held November 4,  
2-10 2025. The ballot shall be printed to permit voting for or against  
2-11 the proposition: "The constitutional amendment to increase the  
2-12 amount of the exemption of residence homesteads from ad valorem  
2-13 taxation by a school district from \$100,000 to \$140,000."

2-14

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