

By: Creighton

S.J.R. No. 73

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation the amount of the appraised value
3 of real property that arises from the installation or construction
4 on the property of a generator that is primarily for the production
5 and distribution of energy for on-site use.

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

7 SECTION 1. Section 2(a), Article VIII, Texas Constitution,
8 is amended to read as follows:

9 (a) All occupation taxes shall be equal and uniform upon the
10 same class of subjects within the limits of the authority levying
11 the tax; but the legislature may, by general laws, exempt from
12 taxation public property used for public purposes; actual places of
13 religious worship, also any property owned by a church or by a
14 strictly religious society for the exclusive use as a dwelling
15 place for the ministry of such church or religious society, and
16 which yields no revenue whatever to such church or religious
17 society; provided that such exemption shall not extend to more
18 property than is reasonably necessary for a dwelling place and in no
19 event more than one acre of land; any property owned by a church or
20 by a strictly religious society that owns an actual place of
21 religious worship if the property is owned for the purpose of
22 expansion of the place of religious worship or construction of a new
23 place of religious worship and the property yields no revenue
24 whatever to the church or religious society, provided that the

1 legislature by general law may provide eligibility limitations for
 2 the exemption and may impose sanctions related to the exemption in
 3 furtherance of the taxation policy of this subsection; any property
 4 that is owned by a church or by a strictly religious society and is
 5 leased by that church or strictly religious society to a person for
 6 use as a school, as defined by Section 11.21, Tax Code, or a
 7 successor statute, for educational purposes; places of burial not
 8 held for private or corporate profit; solar or wind-powered energy
 9 devices; electric generators that are primarily for production and
 10 distribution of energy for on-site use; all buildings used
 11 exclusively and owned by persons or associations of persons for
 12 school purposes and the necessary furniture of all schools and
 13 property used exclusively and reasonably necessary in conducting
 14 any association engaged in promoting the religious, educational and
 15 physical development of boys, girls, young men or young women
 16 operating under a State or National organization of like character;
 17 also the endowment funds of such institutions of learning and
 18 religion not used with a view to profit; and when the same are
 19 invested in bonds or mortgages, or in land or other property which
 20 has been and shall hereafter be bought in by such institutions under
 21 foreclosure sales made to satisfy or protect such bonds or
 22 mortgages, that such exemption of such land and property shall
 23 continue only for two years after the purchase of the same at such
 24 sale by such institutions and no longer, and institutions engaged
 25 primarily in public charitable functions, which may conduct
 26 auxiliary activities to support those charitable functions; and all
 27 laws exempting property from taxation other than the property

1 mentioned in this Section shall be null and void.

2 SECTION 2. This proposed constitutional amendment shall be
3 submitted to the voters at an election to be held November 4, 2025.
4 The ballot shall be printed to permit voting for or against the
5 proposition: "The constitutional amendment authorizing the
6 legislature to exempt from ad valorem taxation the amount of the
7 appraised value of real property that arises from the installation
8 or construction on the property of a generator that is primarily for
9 the production and distribution of energy for on-site use."