

1-1 By: Watson S.J.R. No. 20  
 1-2 (In the Senate - Filed January 7, 2015; February 2, 2015,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 April 27, 2015, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 12, Nays 0; April 27, 2015,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Nelson	X			
1-9 Hinojosa	X			
1-10 Bettencourt	X			
1-11 Eltife			X	
1-12 Hancock	X			
1-13 Huffman	X			
1-14 Kolthorst	X			
1-15 Nichols	X			
1-16 Schwertner	X			
1-17 Seliger			X	
1-18 Taylor of Galveston	X			
1-19 Uresti	X			
1-20 Watson	X			
1-21 West	X			
1-22 Whitmire			X	

1-24 COMMITTEE SUBSTITUTE FOR S.J.R. No. 20 By: Watson

1-25 SENATE JOINT RESOLUTION

1-26 proposing a constitutional amendment authorizing the governing  
 1-27 body of a political subdivision other than a school district to  
 1-28 adopt an exemption from ad valorem taxation of a portion, expressed  
 1-29 as a dollar amount, of the market value of an individual's residence  
 1-30 homestead.

1-31 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-32 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
 1-33 is amended by adding Subsections (n), (o), and (p) to read as  
 1-34 follows:

1-35 (n) The governing body of a political subdivision other than  
 1-36 a school district by official action may exempt from ad valorem  
 1-37 taxation a portion of the market value of the residence homestead of  
 1-38 an individual. The amount of the exemption is \$5,000 unless a  
 1-39 larger amount is specified by the governing body authorizing the  
 1-40 exemption. Where ad valorem tax has previously been pledged for the  
 1-41 payment of debt, the governing body may continue to levy and collect  
 1-42 the tax against the value of the homesteads exempted under this  
 1-43 subsection until the debt is discharged if the cessation of the levy  
 1-44 would impair the obligation of the contract by which the debt was  
 1-45 created.

1-46 (o) This subsection applies only to a political subdivision  
 1-47 to which Subsection (n) of this section applies the governing body  
 1-48 of which has not adopted an exemption under Subsection (e) of this  
 1-49 section. An individual is entitled to an exemption from ad valorem  
 1-50 taxation by the political subdivision under Subsection (n) of this  
 1-51 section as if the exemption were adopted by the governing body under  
 1-52 that subsection unless the governing body by official action elects  
 1-53 not to adopt an exemption under that subsection. The amount of the  
 1-54 exemption is \$5,000 unless the governing body authorizes an  
 1-55 exemption in a larger amount as provided by Subsection (n) of this  
 1-56 section.

1-57 (p) This subsection applies only to a political subdivision  
 1-58 the governing body of which has ceased granting an exemption under  
 1-59 Subsection (e) of this section and has adopted an exemption under  
 1-60 Subsection (n) of this section. An individual who would have been

2-1 entitled to an exemption from ad valorem taxation by the political  
2-2 subdivision under Subsection (e) of this section had the governing  
2-3 body not ceased granting an exemption under that subsection is  
2-4 entitled to continue to receive an exemption under that subsection  
2-5 in lieu of the exemption under Subsection (n) of this section if the  
2-6 individual otherwise qualifies for the exemption under Subsection  
2-7 (e) of this section and the amount of the exemption under that  
2-8 subsection as calculated under this subsection exceeds the amount  
2-9 of the exemption under Subsection (n) of this section. The  
2-10 exemption applies only to property for which the individual  
2-11 received an exemption under Subsection (e) of this section in the  
2-12 last tax year in which the governing body granted an exemption under  
2-13 that subsection. Notwithstanding Subsection (e) of this section,  
2-14 the amount of the exemption is the dollar amount of the exemption  
2-15 that the individual received under that subsection in the last tax  
2-16 year in which the governing body granted an exemption under that  
2-17 subsection.

2-18 SECTION 2. The following temporary provision is added to  
2-19 the Texas Constitution:

2-20 TEMPORARY PROVISION. (a) This temporary provision applies  
2-21 to the constitutional amendment proposed by the 84th Legislature,  
2-22 Regular Session, 2015, authorizing the governing body of a  
2-23 political subdivision other than a school district to adopt an  
2-24 exemption from ad valorem taxation of a portion, expressed as a  
2-25 dollar amount, of the market value of an individual's residence  
2-26 homestead.

2-27 (b) The amendments to Section 1-b, Article VIII, of this  
2-28 constitution take effect beginning with the tax year that begins  
2-29 January 1, 2016.

2-30 (c) This temporary provision expires January 1, 2017.

2-31 SECTION 3. This proposed constitutional amendment shall be  
2-32 submitted to the voters at an election to be held November 3, 2015.  
2-33 The ballot shall be printed to permit voting for or against the  
2-34 proposition: "The constitutional amendment authorizing the  
2-35 governing body of a political subdivision other than a school  
2-36 district to adopt an exemption from ad valorem taxation of a  
2-37 portion, expressed as a dollar amount, of the market value of an  
2-38 individual's residence homestead."

2-39 \* \* \* \* \*