

1-1 By: Taylor of Galveston S.J.R. No. 30
 1-2 (In the Senate - Filed February 11, 2015; February 18, 2015,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 22, 2015, reported favorably by the following vote: Yeas 12,
 1-5 Nays 0; April 22, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger			X	
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 SENATE JOINT RESOLUTION

1-24 proposing a constitutional amendment authorizing the legislature
 1-25 to exempt from ad valorem taxation real property leased to certain
 1-26 schools organized and operated primarily for the purpose of
 1-27 engaging in educational functions.

1-28 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 2(a), Article VIII, Texas Constitution,
 1-30 is amended to read as follows:

1-31 (a) All occupation taxes shall be equal and uniform upon the
 1-32 same class of subjects within the limits of the authority levying
 1-33 the tax; but the legislature may, by general laws, exempt from
 1-34 taxation public property used for public purposes; actual places of
 1-35 religious worship, also any property owned by a church or by a
 1-36 strictly religious society for the exclusive use as a dwelling
 1-37 place for the ministry of such church or religious society, and
 1-38 which yields no revenue whatever to such church or religious
 1-39 society; provided that such exemption shall not extend to more
 1-40 property than is reasonably necessary for a dwelling place and in no
 1-41 event more than one acre of land; any property owned by a church or
 1-42 by a strictly religious society that owns an actual place of
 1-43 religious worship if the property is owned for the purpose of
 1-44 expansion of the place of religious worship or construction of a new
 1-45 place of religious worship and the property yields no revenue
 1-46 whatever to the church or religious society, provided that the
 1-47 legislature by general law may provide eligibility limitations for
 1-48 the exemption and may impose sanctions related to the exemption in
 1-49 furtherance of the taxation policy of this subsection; any property
 1-50 that is owned by a church or by a strictly religious society and is
 1-51 leased by that church or strictly religious society to a person for
 1-52 use as a school, as defined by Section 11.21, Tax Code, or a
 1-53 successor statute, for educational purposes; any real property that
 1-54 is leased to a person for use as a school, as defined by Section
 1-55 11.21, Tax Code, or a successor statute, for educational purposes;
 1-56 places of burial not held for private or corporate profit; solar or
 1-57 wind-powered energy devices; all buildings used exclusively and
 1-58 owned by persons or associations of persons for school purposes and
 1-59 the necessary furniture of all schools and property used
 1-60 exclusively and reasonably necessary in conducting any association
 1-61 engaged in promoting the religious, educational and physical

2-1 development of boys, girls, young men or young women operating
2-2 under a State or National organization of like character; also the
2-3 endowment funds of such institutions of learning and religion not
2-4 used with a view to profit; and when the same are invested in bonds
2-5 or mortgages, or in land or other property which has been and shall
2-6 hereafter be bought in by such institutions under foreclosure sales
2-7 made to satisfy or protect such bonds or mortgages, that such
2-8 exemption of such land and property shall continue only for two
2-9 years after the purchase of the same at such sale by such
2-10 institutions and no longer, and institutions engaged primarily in
2-11 public charitable functions, which may conduct auxiliary
2-12 activities to support those charitable functions; and all laws
2-13 exempting property from taxation other than the property mentioned
2-14 in this Section shall be null and void.

2-15 SECTION 2. The following temporary provision is added to
2-16 the Texas Constitution:

2-17 TEMPORARY PROVISION. (a) This temporary provision applies
2-18 to the constitutional amendment proposed by the 84th Legislature,
2-19 Regular Session, 2015, authorizing the legislature to exempt from
2-20 ad valorem taxation real property leased to certain schools
2-21 organized and operated primarily for the purpose of engaging in
2-22 educational functions.

2-23 (b) The amendment to Section 2(a), Article VIII, of this
2-24 constitution takes effect beginning with the tax year that begins
2-25 January 1, 2016.

2-26 (c) This temporary provision expires January 1, 2017.

2-27 SECTION 3. This proposed constitutional amendment shall be
2-28 submitted to the voters at an election to be held November 3, 2015.
2-29 The ballot shall be printed to permit voting for or against the
2-30 proposition: "The constitutional amendment authorizing the
2-31 legislature to exempt from ad valorem taxation real property leased
2-32 to certain schools organized and operated primarily for the purpose
2-33 of engaging in educational functions."

2-34 * * * * *