By: Stephenson H.J.R. No. 120

## A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide for the adjustment of the limitation on the amount of ad
- 3 valorem taxes imposed by a school district on the residence
- 4 homestead of an elderly or disabled person if the school district
- 5 adopts, changes the amount of, or rescinds a local option residence
- 6 homestead exemption.
- 7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 8 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
- 9 is amended by adding Subsection (d-2) to read as follows:
- 10 (d-2) Notwithstanding Subsection (d) of this section, the
- 11 legislature by general law may provide for the adjustment of the
- 12 <u>amount of a limitation provided by that subsection applicable to a</u>
- 13 <u>residence homestead for a tax year in which a school district</u>
- 14 adopts, changes the amount of, or rescinds a local option residence
- 15 homestead exemption.
- 16 SECTION 2. This proposed constitutional amendment shall be
- 17 submitted to the voters at an election to be held November 5, 2019.
- 18 The ballot shall be printed to permit voting for or against the
- 19 proposition: "The constitutional amendment authorizing the
- 20 legislature to provide for the adjustment of the limitation on the
- 21 amount of ad valorem taxes imposed by a school district on the
- 22 residence homestead of an elderly or disabled person if the school
- 23 district adopts, changes the amount of, or rescinds a local option
- 24 residence homestead exemption."