

1-1 By: Creighton S.J.R. No. 74  
1-2 (In the Senate - Filed March 8, 2019; March 21, 2019, read  
1-3 first time and referred to Committee on Property Tax;  
1-4 April 29, 2019, reported favorably by the following vote: Yeas 5,  
1-5 Nays 0; April 29, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Paxton	X		
1-10	Creighton	X		
1-11	Hancock	X		
1-12	Hinojosa	X		

1-13 SENATE JOINT RESOLUTION

1-14 proposing a constitutional amendment authorizing the legislature  
1-15 to exempt from ad valorem taxation real property leased to certain  
1-16 schools organized and operated primarily for the purpose of  
1-17 engaging in educational functions.

1-18 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 2(a), Article VIII, Texas Constitution,  
1-20 is amended to read as follows:

1-21 (a) All occupation taxes shall be equal and uniform upon the  
1-22 same class of subjects within the limits of the authority levying  
1-23 the tax; but the legislature may, by general laws, exempt from  
1-24 taxation public property used for public purposes; actual places of  
1-25 religious worship, also any property owned by a church or by a  
1-26 strictly religious society for the exclusive use as a dwelling  
1-27 place for the ministry of such church or religious society, and  
1-28 which yields no revenue whatever to such church or religious  
1-29 society; provided that such exemption shall not extend to more  
1-30 property than is reasonably necessary for a dwelling place and in no  
1-31 event more than one acre of land; any property owned by a church or  
1-32 by a strictly religious society that owns an actual place of  
1-33 religious worship if the property is owned for the purpose of  
1-34 expansion of the place of religious worship or construction of a new  
1-35 place of religious worship and the property yields no revenue  
1-36 whatever to the church or religious society, provided that the  
1-37 legislature by general law may provide eligibility limitations for  
1-38 the exemption and may impose sanctions related to the exemption in  
1-39 furtherance of the taxation policy of this subsection; any property  
1-40 that is owned by a church or by a strictly religious society and is  
1-41 leased by that church or strictly religious society to a person for  
1-42 use as a school, as defined by Section 11.21, Tax Code, or a  
1-43 successor statute, for educational purposes; any real property that  
1-44 is leased to a person for use as a school that operates under a  
1-45 charter granted by the State Board of Education, the commissioner  
1-46 of education, or any other state agency or officer and that is  
1-47 qualified as provided by Section 11.21, Tax Code, or a successor  
1-48 statute; places of burial not held for private or corporate profit;  
1-49 solar or wind-powered energy devices; all buildings used  
1-50 exclusively and owned by persons or associations of persons for  
1-51 school purposes and the necessary furniture of all schools and  
1-52 property used exclusively and reasonably necessary in conducting  
1-53 any association engaged in promoting the religious, educational and  
1-54 physical development of boys, girls, young men or young women  
1-55 operating under a State or National organization of like character;  
1-56 also the endowment funds of such institutions of learning and  
1-57 religion not used with a view to profit; and when the same are  
1-58 invested in bonds or mortgages, or in land or other property which  
1-59 has been and shall hereafter be bought in by such institutions under  
1-60 foreclosure sales made to satisfy or protect such bonds or  
1-61 mortgages, that such exemption of such land and property shall

2-1 continue only for two years after the purchase of the same at such  
2-2 sale by such institutions and no longer, and institutions engaged  
2-3 primarily in public charitable functions, which may conduct  
2-4 auxiliary activities to support those charitable functions; and all  
2-5 laws exempting property from taxation other than the property  
2-6 mentioned in this Section shall be null and void.

2-7 SECTION 2. The following temporary provision is added to  
2-8 the Texas Constitution:

2-9 TEMPORARY PROVISION. (a) This temporary provision applies  
2-10 to the constitutional amendment proposed by the 86th Legislature,  
2-11 Regular Session, 2019, authorizing the legislature to exempt from  
2-12 ad valorem taxation real property leased to certain schools  
2-13 organized and operated primarily for the purpose of engaging in  
2-14 educational functions.

2-15 (b) The amendment to Section 2(a), Article VIII, of this  
2-16 constitution takes effect beginning with the tax year that begins  
2-17 January 1, 2020.

2-18 (c) This temporary provision expires January 1, 2021.

2-19 SECTION 3. This proposed constitutional amendment shall be  
2-20 submitted to the voters at an election to be held November 5, 2019.  
2-21 The ballot shall be printed to permit voting for or against the  
2-22 proposition: "The constitutional amendment authorizing the  
2-23 legislature to exempt from ad valorem taxation real property leased  
2-24 to certain schools organized and operated primarily for the purpose  
2-25 of engaging in educational functions."

2-26

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