

1-1 By: Bettencourt S.J.R. No. 85
 1-2 (In the Senate - Filed April 14, 2025; April 16, 2025, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 22, 2025, reported favorably by the following vote: Yeas 7,
 1-5 Nays 0; April 22, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			

1-15 SENATE JOINT RESOLUTION

1-16 proposing a constitutional amendment authorizing the legislature
 1-17 to increase the amount of the exemption from ad valorem taxation by
 1-18 a school district of the market value of the residence homestead of
 1-19 a person who is elderly or disabled.

1-20 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 1-b(c), Article VIII, Texas
 1-22 Constitution, is amended to read as follows:

1-23 (c) The amount of \$100,000 of the market value of the
 1-24 residence homestead of a married or unmarried adult, including one
 1-25 living alone, is exempt from ad valorem taxation for general
 1-26 elementary and secondary public school purposes. The legislature
 1-27 by general law may provide that all or part of the exemption does
 1-28 not apply to a district or political subdivision that imposes ad
 1-29 valorem taxes for public education purposes but is not the
 1-30 principal school district providing general elementary and
 1-31 secondary public education throughout its territory. In addition
 1-32 to this exemption, the legislature by general law may exempt an
 1-33 amount not to exceed \$60,000 [~~\$10,000~~] of the market value of the
 1-34 residence homestead of a person who is disabled as defined in
 1-35 Subsection (b) of this section and of a person 65 years of age or
 1-36 older from ad valorem taxation for general elementary and secondary
 1-37 public school purposes. The legislature by general law may base the
 1-38 amount of and condition eligibility for the additional exemption
 1-39 authorized by this subsection for disabled persons and for persons
 1-40 65 years of age or older on economic need. An eligible disabled
 1-41 person who is 65 years of age or older may not receive both
 1-42 exemptions from a school district but may choose either. An
 1-43 eligible person is entitled to receive both the exemption required
 1-44 by this subsection for all residence homesteads and any exemption
 1-45 adopted pursuant to Subsection (b) of this section, but the
 1-46 legislature shall provide by general law whether an eligible
 1-47 disabled or elderly person may receive both the additional
 1-48 exemption for the elderly and disabled authorized by this
 1-49 subsection and any exemption for the elderly or disabled adopted
 1-50 pursuant to Subsection (b) of this section. Where ad valorem tax
 1-51 has previously been pledged for the payment of debt, the taxing
 1-52 officers of a school district may continue to levy and collect the
 1-53 tax against the value of homesteads exempted under this subsection
 1-54 until the debt is discharged if the cessation of the levy would
 1-55 impair the obligation of the contract by which the debt was created.
 1-56 The legislature shall provide for formulas to protect school
 1-57 districts against all or part of the revenue loss incurred by the
 1-58 implementation of this subsection, Subsection (d) of this section,
 1-59 and Section 1-d-1 of this article. The legislature by general law
 1-60 may define residence homestead for purposes of this section.

1-61 SECTION 2. The following temporary provision is added to

2-1 the Texas Constitution:

2-2 TEMPORARY PROVISION. (a) This temporary provision applies to
2-3 the constitutional amendment proposed by the 89th Legislature,
2-4 Regular Session, 2025, authorizing the legislature to increase the
2-5 amount of the exemption from ad valorem taxation by a school
2-6 district of the market value of the residence homestead of a person
2-7 who is elderly or disabled.

2-8 (b) The amendment to Section 1-b(c), Article VIII, of this
2-9 constitution takes effect for the tax year beginning January 1,
2-10 2025.

2-11 (c) This temporary provision expires January 1, 2027.

2-12 SECTION 3. This proposed constitutional amendment shall be
2-13 submitted to the voters at an election to be held November 4, 2025.
2-14 The ballot shall be printed to permit voting for or against the
2-15 proposition: "The constitutional amendment authorizing the
2-16 legislature to increase the amount of the exemption from ad valorem
2-17 taxation by a school district of the market value of the residence
2-18 homestead of a person who is elderly or disabled."

2-19

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