

RESOLUTION ANALYSIS

H.J.R. 52
By: Turner
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties suggest that Medicaid home and community-based service providers should pay less property tax because of the public services they provide and because they are already at least partially funded with public money. H.J.R. 52 proposes an amendment to the Texas Constitution to exempt from property taxation a portion of the appraised value of certain real property used to provide housing to certain individuals with developmental or intellectual disabilities.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 52 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation a portion of the assessed value of property used to provide housing to individuals with disabilities in an amount equal to the costs the owner of the property incurs to maintain, operate, and make improvements to the property. The resolution authorizes the legislature to provide eligibility requirements for the exemption and to provide for the manner of determining the amount of the exemption to which a property owner is entitled in a tax year.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017.