

BILL ANALYSIS

Senate Research Center

S.J.R. 45
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Finance
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As Filed

DIGEST

Currently, there are no tangible incentives to conserve water. Providing locally approved tax credits on local property taxes in exchange for implementing locally approved water conservation initiatives will help in creating necessary incentives. S.J.R. 45 requires the submission to the voters of a constitutional amendment regarding exemptions or other relief from ad valorem taxes on property upon which approved water conservation initiatives have been implemented.

PURPOSE

As proposed, S.J.R. 45 requires the submission to the voters of a constitutional amendment regarding exemptions or other relief from ad valorem taxes on property upon which approved water conservation initiatives have been implemented.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1, Article VIII, Texas Constitution, by adding Section 1-m, as follows:

Sec. 1-m. WATER CONSERVATION INITIATIVES. Authorizes the legislature to authorize counties, cities, towns, and other taxing units to grant exemptions or other relief from ad valorem taxes on property so designated by the taxing unit as property upon which approved water conservation initiatives have been implemented.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 1997. Sets forth the required language for the ballot.

SECTION 3. Emergency clause.