

BILL ANALYSIS

Senate Research Center
86R32917 SMT-D

C.S.H.J.R. 34
By: Shine et al. (Bettencourt)
Property Tax
5/16/2019
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

C.S.H.J.R. 34 proposes a constitutional amendment authorizing the legislature to provide for a temporary local option exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by adding Subsection (e), as follows:

(e) Authorizes the Legislature by general law to provide that a person who owns property located in an area declared by the governor to be a disaster area following a disaster is entitled to a temporary exemption from ad valorem taxation by a political subdivision of a portion of the appraised value of that property. Authorizes the Legislature by general law to prescribe the method of determining the amount of the exemption authorized by this subsection and the duration of the exemption and to provide additional eligibility requirements for the exemption.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 5, 2019. Sets forth the required language of the ballot.