

## **BILL ANALYSIS**

Senate Research Center  
86R3201 SMT-F

S.J.R. 49  
By: Taylor  
Property Tax  
3/18/2019  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

The enabling legislation for S.B. 1322 is S.J.R. 49. This would propose a constitutional amendment to allow the legislature, by general law, to provide that a person who owns property in a disaster area declared by the governor is entitled to a local-option property tax exemption. It allows the legislature to determine the amount of the exemption, its duration, and any additional eligibility requirements.

S.J.R. 49 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 if the exemption is adopted by the governing body of the political subdivision. Authorizes the Legislature by general law to prescribe the method of determining the amount, and duration of the exemption authorized by this subsection 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.