

## **BILL ANALYSIS**

Senate Research Center

S.J.R. 73  
By: West  
Property Tax  
4/16/2019  
As Filed

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

S.J.R. 73 proposes a constitutional amendment authorizing the governing body of a political subdivision to adopt a fixed dollar amount homestead exemption, as opposed to current language in the Texas Constitution only allowing a percentage-based exemption amount. It provides that, if a governing body of a political subdivision adopts a fixed dollar exemption amount, the amount must be at a minimum of \$5,000.

S.J.R. 73 proposes a constitutional amendment authorizing the governing body of a political subdivision that adopts an exemption from ad valorem taxation of a percentage of the market value of an individual's residence homestead to set the minimum dollar amount of the exemption to which an individual is entitled in a tax year.

### **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 1-b(e), Article VIII, Texas Constitution, as follows:

(e) Authorizes the governing body of a political subdivision, rather than the governing body of a political subdivision or other than a county education district, to exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone. Prohibits the percentage from exceeding twenty percent. Deletes text referring to authorizing the voters of a county education district at an election held for that purpose to exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone. Prohibits the amount of an exemption authorized pursuant to this subsection, however, from being less than \$5,000 unless the legislature by general law prescribes other monetary restrictions on the amount of the exemption or authorizes the governing body of a political subdivision to adopt a dollar amount greater than \$5,000.

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