

BILL ANALYSIS

Senate Research Center
86R3250 CJC-D

S.J.R. 74
By: Creighton
Property Tax
4/22/2019
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.J.R. 74 proposes a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property leased to certain schools organized and operated primarily for the purpose of engaging in educational functions.

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(a), Article VIII, Texas Constitution, to authorize the legislature to, by general law, exempt from taxation public property used for public purposes any real property that is leased to a person for use as a school that operates under a charter granted by the State Board of Education, the commissioner of education, or any other state agency or officer and that is qualified as provided by Section 11.21 (Schools), Tax Code, or a successor statute.

SECTION 2. Amends the Texas Constitution to add a temporary provision:

TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, authorizing the legislature to exempt from ad valorem taxation real property leased to certain schools organized and operated primarily for the purpose of engaging in educational functions.

(b) Provides that the amendment to Section 2(a), Article VIII, of this constitution takes effect beginning with the tax year that begins January 1, 2020.

(c) Provides that this temporary provision expires January 1, 2021.

SECTION 3. 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.