

RESOLUTION ANALYSIS

S.J.R. 30
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, current law allows certain property leased to schools to be exempt from property taxes. The parties note, however, that this entitlement does not extend to a property owner who leases a facility to an open-enrollment charter school and that the property owner will often include the amount of property taxes due on the property in the charter school's rent, thereby increasing the school's overall costs to educate its students. S.J.R. 30, together with its enabling legislation, seeks to create equity by providing the same tax exemption given with respect to property leased to public and private schools to property leased to charter schools.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.J.R. 30 proposes an amendment to the Texas Constitution to authorize the legislature to exempt from property taxation by general law 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 officer that is qualified as provided by Tax Code provisions relating to property tax exempt schools. The resolution adds a temporary provision, set to expire January 1, 2017, establishing that the resolution's provision takes effect beginning with the 2016 tax year.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 3, 2015.