

RESOLUTION ANALYSIS

H.J.R. 33
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that the state's existing health care programs for the needy struggle to meet demand, consistently experience funding shortfalls, and frustrate medical providers. It has been suggested that an arduous reimbursement process and unattractive reimbursement rates for medical providers are two major reasons why the needy receive inferior health care services. H.J.R. 33 seeks to address these problems and increase the number of physicians who provide high-quality care to those most in need by proposing a constitutional amendment to authorize a local option residence homestead property tax exemption for certain physicians who provide health care services for which payment is not sought.

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

H.J.R. 33 proposes an amendment to the Texas Constitution to authorize a county commissioners court by official action to exempt from property taxation by the county a percentage, not to exceed 50 percent, of the assessed value of the residence homestead of a licensed physician who provides health care services for which the physician agrees not to seek payment from any source, including Medicaid or otherwise from the state or from the federal government, to county residents who are indigent or who are Medicaid recipients. The resolution specifies that that exemption is in addition to any other residence homestead property tax exemptions authorized under the Texas Constitution and authorizes the legislature by general law to impose additional eligibility requirements for the exemption. The resolution authorizes the commissioners court, where property tax has previously been pledged for the payment of debt, to continue to levy and collect the tax against the value of the homesteads subject to the exemption created under the resolution's provisions until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.