

RESOLUTION ANALYSIS

H.J.R. 25
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that many state health care programs serving indigent patients struggle to meet demand and consistently experience funding shortfalls that frustrate medical providers. Concerns have been raised regarding reported instances of patients experiencing exceedingly long wait times, which force the patient to locate other services beyond their community or risk further injury, illness, or even death. Additionally, arduous reimbursement processes and unattractive reimbursement rates for medical providers are two major reasons indigent patients may receive inferior health care services, and these issues are further compounded by constant cost overruns and budget shortfalls. H.J.R. 25 seeks to ease the burden on these programs while encouraging private sector engagement by providing for an optional county property tax exemption for physicians who provide health care services to certain indigent patients free of charge.

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. 25 proposes an amendment to the Texas Constitution to authorize a county commissioners court by official action to exempt from property taxation 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 the federal government, to county residents who are indigent or who are Medicaid recipients. The resolution establishes that this 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 provides for the continued levying and collection of the tax where the tax previously has been pledged for debt payment.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 2, 2021.