PROPOSED CONSTITUTIONAL AMENDMENTS

SENATE JOINT RESOLUTIONS

PROPOSED CONSTITUTIONAL AMENDMENT—TAX EXEMPTION—NONPROFIT WATER SUPPLY CORPORATIONS

S. J. R. No. 6

Proposing an amendment to Section 2, Article VIII, Constitution of the State of Texas, to provide that nonprofit water supply corporations are exempt from taxation.

Be it resolved by the Legislature of the State of Texas:

Section 1. That Section 2, Article VIII, Constitution of the State of Texas, be amended to read as follows:

"Section 2. All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; all real and personal property owned by a nonprofit water supply corporation which is reasonably necessary for, and is used in, operation of the corporation in the acquisition, storage, transportation and sale of water as authorized as its sole legal purpose; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; places of burial not held for private or corporate profit; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys, girls, young men or young women operating under a state or national organization of like character; also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property above mentioned shall be null and void."

Sec. 2. The foregoing Constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on 3223.
be it resolved by the Legislature of the State of Texas:

Section 1. That Section 51-a of Article III of the Constitution of the State of Texas be amended, and the same is hereby amended so as to read as follows:

"Section 51-a. The Legislature shall have the power, by General Laws, to provide, subject to limitations herein contained, and such other