

BILL ANALYSIS

Senate Research Center

S.J.R. 43
By: Cain
State Affairs
4-7-97
As Filed

DIGEST

Currently, a senior citizen who has an ad valorem property tax freeze for school taxes cannot carry that property tax freeze to a new homestead if the senior citizen moves. As a consequence, a senior citizen who moves from a tax-frozen homestead may only claim a property tax freeze on his or her new homestead at a current level. S.J.R. 43 allows senior citizens to transfer their school tax freeze to their new homestead.

PURPOSE

As proposed, S.J.R. 43 allows senior citizens to transfer their school tax freeze to their new homestead.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1-b(d), Article VIII, Texas Constitution, as follows:

(d) Prohibits the total amount of ad valorem taxes imposed on a homestead for general elementary and secondary public school purposes while that homestead remains the residence homestead of a person or a person's spouse who receives an exemption from exceeding a certain amount, if a person subsequently qualifies a different residence homestead for an exemption. Deletes a provision relating to a person 65 years of age or older.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 1997. Sets forth the required language for the ballot.