

BILL ANALYSIS

Senate Research Center

C.S.S.J.R. 45
By: Brown
Finance
4-30-97
Committee Report (Substituted)

DIGEST

Currently, there are no tangible incentives to conserve water. Providing locally approved tax credits on local property taxes in exchange for implementing locally approved water conservation initiatives will help in creating necessary incentives. C.S.S.J.R. 45 requires the submission to the voters of a constitutional amendment regarding exemptions or other relief from ad valorem taxes on property upon which water conservation initiatives have been implemented.

PURPOSE

As proposed, C.S.S.J.R. 45 requires the submission to the voters of a constitutional amendment regarding exemptions or other relief from ad valorem taxes on property upon which water conservation initiatives have been implemented.

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 Article VIII, Texas Constitution, by adding Section 1-m, as follows:

Sec. 1-m. Authorizes the legislature, by general law, to authorize taxing units to grant an exemption or other relief from ad valorem taxes on property on which a water conservation initiative has been implemented.

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.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 1, Article VIII, Texas Constitution, by adding Section 1-m, to authorize the legislature to authorize taxing units to grant exemptions or other relief from ad valorem taxes on property on which a water conservation initiatives has been implemented.

SECTION 3.

Deletes SECTION 3, the emergency clause.