

BILL ANALYSIS

Senate Research Center

H.J.R. 21
By: Hamric, et al. (Van de Putte)
Finance
5/20/2003
Engrossed

DIGEST AND PURPOSE

Several provisions of the Tax Code provide benefits to over-65 and disabled homeowners occupying a home as their principal residence. Not all of the provisions apply to both over-65 and disabled homeowners. The amount of the school district ad valorem taxes that can be imposed on the residence homestead of an over-65 homeowner is limited (frozen) to the amount paid in the first year the homeowner qualifies for the over-65 exemption. H.J.R. 21 proposed a constitutional amendment which would limit the school district ad valorem taxes paid by a disabled homeowner to the amount paid in the year the homeowner qualifies for the disabled exemption.

RULEMAKING AUTHORITY

This bill does not expressly 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, to prohibit the total amount of ad valorem taxes imposed on a homestead for general elementary and secondary public school purposes from being increased while it remains the residence homestead of the person or the person's spouse who receives the exemption, if a person receives a, rather than the, residence homestead exemption prescribed by Subsection (c) of this section for homesteads of persons who are sixty-five years of age or older or who are disabled, except as otherwise provided by this subsection.

SECTION 2. TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by H.J.R. No. 21, 78th Legislature, Regular Session, 2003, and expires January 2, 2004.

(b) Provides that the amendment to Section 1-b(d), Article VIII, of this constitution takes effect beginning with the tax year that begins January 1, 2004.

SECTION 3. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 2003. Requires the ballot to be printed to permit voting for or against a certain proposition.