

BILL ANALYSIS

Senate Research Center
85R271 CJC-D

S.J.R. 52
By: West
Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The percentage of physicians who accept Medicaid patients has been declining for years. A 2012 survey conducted by the Texas Medical Association showed that 31 percent of doctors accepted new Medicaid patients in 2012, compared to 67 percent in 2000. And a 2014 survey of 15 large cities found that only 23 percent of doctors in the Dallas/Fort Worth area accepted new Medicaid patients, as compared to the national average of 46 percent. To encourage the provision of medical services to low-income persons, S.J.R. 52 permits a county commissioners court to grant up to a 50 percent residential appraisal exemption to physicians who treat residents who are indigent or Medicaid recipients without remuneration. The amendment is to be submitted to the voters at an election to be held November 7, 2017.

As proposed, S.J.R. 52 proposes a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician who provides health care services for which the physician agrees not to seek payment from any source, including the Medicaid program or otherwise from this state or the federal government, to county residents who are indigent or who are Medicaid recipients.

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, Article VIII, Texas Constitution, by adding Subsection (n), as follows:

(n) Authorizes the commissioners court of a county by official action to exempt from ad valorem taxation by the county 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 the Medicaid program or otherwise from this state or the federal government, to county residents who are indigent or who are Medicaid recipients. Provides that the exemption is in addition to any other exemptions provided by this section. Authorizes the legislature by general law to impose additional eligibility requirements for the exemption. Authorizes the commissioners court, where ad valorem tax has previously been pledged for the payment of debt, to continue to levy and collect the tax against the value of the homesteads exempted under this subsection until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created.

SECTION 2. Requires the proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 2017. Sets forth the required language of the ballot.