

## **BILL ANALYSIS**

Senate Research Center

S.J.R. 64  
By: West  
Local Government  
6/14/2023  
Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

S.J.R. 64 proposes a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility.

### **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 Article VIII, Texas Constitution, by adding Section 1-r, as follows:

Sec. 1-r. Authorizes the governing body of a county or municipality to exempt from ad valorem taxation all or part of the appraised value of real property used to operate a child-care facility. Authorizes the governing body to adopt the exemption as a percentage of the appraised value of the real property. Prohibits the percentage specified by the governing body from being less than 50 percent. Authorizes the legislature by general law to define "child-care facility" for the purposes of this section and to provide additional eligibility requirements for the exemption authorized by this section.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 7, 2023. Sets forth the required language of the ballot.