

## **BILL ANALYSIS**

Senate Research Center  
88R2343 CJC-F

S.J.R. 64  
By: West  
Local Government  
4/25/2023  
As Filed

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

S.J.R. 64 proposes a constitutional amendment authorizing the legislature to exempt from ad valorem taxation 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 legislature by general law to exempt from ad valorem taxation all or part of real property used to operate a child-care facility. Authorizes the legislature to define "child-care facility" for the purposes of this section and to impose eligibility requirements for an 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.