

By: _____

___ J.R. No. ___

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a state property tax for public education.

2 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

3 SECTION 1. Section 1-e, Article VIII, Texas Constitution, is amended to read as
4 follows:

5 Sec. 1-e. Except as provided by Section 3-a, Article VII, of this constitution, no (No)
6 State ad valorem taxes shall be levied upon any property within this State.

7 SECTION 2. Article VII, Texas Constitution, is amended by adding Section 3-a to read
8 as follows:

9 Sec. 3-a. (a) The Legislature by general law may authorize the State to impose ad valorem
10 taxes for elementary and secondary public free school purposes on all taxable property at a rate
11 not to exceed \$1.00 for each \$100.00 of taxable value.

12 (b) Notwithstanding Section 23, Article VIII, of this constitution, the Legislature may
13 provide for the appraisal of property subject to state ad valorem taxes, for the equalization of the
14 taxable values of that property, and for the collection of the state ad valorem taxes imposed on
15 that property.

16 (c) State ad valorem taxes shall be assessed on the valuation of property subject to those
17 taxes as determined by the appraisal officials in the county in which the property is located. If
18 an appraisal official uses generally accepted appraisal standards and practices to appraise property
19 subject to the State ad valorem tax and the valuation of the property subject to that tax conforms
20 to or is equalized by the local appraisal review process to conform to the accepted standards and
21 practices, the assessment of a State ad valorem tax on that valuation is not invalid.

1 (d) State ad valorem taxes for elementary and secondary public free school purposes, in
2 combination with other State taxes and revenues dedicated to or appropriated for the support of
3 the public free schools, but not including any ad valorem taxes levied and collected by
4 school districts for the further maintenance and enrichment of the public free schools as provided by
5 Section 3 Article VII, of this constitution, shall be sufficient to enable school districts to provide
6 an educational program to all students that meets State performance standards and other
7 applicable legal requirements and changes in costs, if any, as a result of an increase in the number
8 of students or inflation. The Legislature shall provide by general law procedures to implement
9 this subsection.

10 (e) If the Legislature by adoption of a resolution, separate from any other vote or measure,,
11 approved by a record vote of at least two-thirds of the members of each house finds that an
12 emergency exists and identifies the nature of the emergency, the Legislature may suspend the
13 requirement imposed by Subsection (d) of this Section for a biennium.

14 SECTION 3. Section 3, Article VII, Texas Constitution, is amended by amending
15 Subsection (e) to read as follows:

16 (e) The Legislature shall be authorized to pass laws for the assessment and collection of
17 taxes in all school districts and for the management and control of the public school or schools
18 of such districts, whether such districts are composed of territory wholly within a county or in
19 parts of two or more counties, and the Legislature may authorize an additional ad valorem tax
20 to be levied and collected within all school districts for the further maintenance and enrichment
21 of public free schools, and for the erection and equipment of school buildings therein;

1 provided that a majority of the qualified voters of the districts voting at an election to be held
2 for that purpose, shall approve that tax.

3 SECTION 4. Section 3-b, Article VII, Texas Constitution, is amended to read as follows:

4 Sec. 3-b. No tax for the maintenance or enrichment of public free schools voted in any
5 independent school district and no tax for the maintenance of a junior college voted by a junior
6 college district, nor any bonds voted in such district, but unissued, shall be abrogated, cancelled,
7 or invalidated by change of any kind in the boundaries thereof. After any change in
8 boundaries, the governing body of any such district, without the necessity of an additional
9 election, shall have the power to assess, levy, and collect ad valorem taxes on all taxable
10 property within the boundaries of the district as changed, for the purposes of the maintenance
11 or enrichment of public free schools or the maintenance of a junior college, as the case may be,
12 and the payment of principal of and interest on all bonded indebtedness outstanding against, or
13 attributable, adjusted, or allocated to, such district or territory therein, in the amount, at the rate,
14 or not to exceed the rate, and in the manner authorized in the district prior to the change in its
15 boundaries, and further in accordance with the laws under which all such bonds, respectively,
16 were voted; and such governing body also shall have the power, without the necessity of an
17 additional election, to sell and deliver any unissued bonds voted in the district prior to any such
18 change in boundaries, and to assess, levy, and collect ad valorem taxes on all taxable property in
19 the district as changed, for the payment of principal of and interest on such bonds in the
20 manner permitted by the laws under which such bonds were voted. In those instances where
21 the boundaries of any such independent school district are changed by the annexation of, or
22 consolidation with, one or more whole school districts, the taxes to be levied for the purposes
23 hereinabove authorized may be in the amount or at not to exceed the rate theretofore voted in

1 the district having at the time of such change the greatest scholastic population according to
2 the latest scholastic census and only the unissued bonds of such district voted prior to such
3 change, may be subsequently sold and delivered and any voted, but unissued, bonds of other
4 school districts involved in such annexation or consolidation shall not thereafter be issued.

5 SECTION 5. This proposed constitutional amendment shall be submitted to the voters at
6 an election to be held _____. The ballot shall be printed to permit voting for
7 or against the proposition: "The constitutional amendment authorizing a state property tax for
8 public education."