

By: \_\_\_\_\_

\_\_\_JR No. \_\_\_

### A JOINT RESOLUTION

proposing a Constitutional amendment to authorize the legislature to provide for tax exemptions from the ad valorem taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district.

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

Article VIII, Section 1 of the Texas Constitution, is amended by adding Sections (k) and (l) to read as follows:

Sec 1 (k)(1) The legislature by general law may provide that a person who incurs tax liability under Section 1 of this article from ad valorem taxes imposed by a school district and either pays tuition for a child to attend a private school as defined by the legislature or home schools a child when the child is eligible to attend a public school in the school district free of tuition is entitled to exemption from the ad valorem taxes imposed by the school district on the taxpayer's residence homestead. (2) This section does not authorize the legislature to require a school district to refund ad valorem taxes that have been previously paid by the property owner prior to being granted an exemption under this section.

Sec 1 (l)(1) The legislature by general law may provide that a corporation that owns property taxable by a school district that pays the tuition for educationally disadvantaged children to attend private school when the children are eligible to attend a public school in the school district free of tuition is entitled to a tax exemption from the ad valorem taxes imposed by the school district on the corporation's property. (2) This section does not authorize the legislature to require a school district to refund ad valorem taxes that have been previously paid by a corporation prior to being granted an exemption under this section. (3) The legislature by general law may define "educationally disadvantaged and "private school" for purposes of this section.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held \_\_\_\_\_. The ballot shall be printed to permit voting for or against the proposition: *"The constitutional amendment to authorize the legislature to provide for exemptions from ad valorem taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district."*