CONFERENCE COMMITTEE REPORT FORM

May	25, 2019	
	Date	

Austin, Texas

Honorable Dan Patrick President of the Senate

Honorable Dennis Bonnen Speaker of the House of Representatives

Sirs:

We, Your Conference Committee, appointed to adjust	
Representatives on HJR 34	have had the same under consideration, and
beg to report it back with the recommendation that it do p	pass in the form and text hereto attached.
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Bettencourt Bettencourt	Shine Shine
Brunch Coighte	Dust Some Burrous
Creighton	Ari- Mens Murphy
Hancock	
Q- J. Henry	Martinez Fischer
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Paxton On the part of the Senate	On the part of the House

Note to Conference Committee Clerk:

Please type the names of the members of the Conference Committee under the lines provided for signature. Those members desiring to sign the report should sign each of the six copies. Attach a copy of the Conference Committee Report and a Section by Section side by side comparison to each of the six reporting forms. The original and two copies are filed in house of origin of the bill, and three copies in the other house.

CONFERENCE COMMITTEE REPORT

3rd Printing

H.J.R. No. 34

A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide for a temporary exemption from ad valorem taxation of a
- 3 portion of the appraised value of certain property damaged by a
- 4 disaster.
- 5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
- 7 amended by adding Subsection (e) to read as follows:
- 8 (e) The Legislature by general law may provide that a person
- 9 who owns property located in an area declared by the governor to be
- 10 <u>a disaster area following a disaster is entitled to a temporary</u>
- 11 exemption from ad valorem taxation by a political subdivision of a
- 12 portion of the appraised value of that property. The general law
- 13 may provide that if the governor first declares territory in the
- 14 political subdivision to be a disaster area as a result of a
- 15 disaster on or after the date the political subdivision adopts a tax
- 16 rate for the tax year in which the declaration is issued, a person
- 17 is entitled to the exemption authorized by this subsection for that
- 18 tax year only if the exemption is adopted by the governing body of
- 19 the political subdivision. The Legislature by general law may
- 20 prescribe the method of determining the amount of the exemption
- 21 authorized by this subsection and the duration of the exemption and
- 22 may provide additional eligibility requirements for the exemption.
- 23 SECTION 2. This proposed constitutional amendment shall be
- 24 submitted to the voters at an election to be held November 5, 2019.

H.J.R. No. 34

- 1 The ballot shall be printed to permit voting for or against the
- 2 proposition: "The constitutional amendment authorizing the
- 3 legislature to provide for a temporary exemption from ad valorem
- 4 taxation of a portion of the appraised value of certain property
- 5 damaged by a disaster."

House Joint Resolution 34

Conference Committee Report Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 2, Article VIII, Texas Constitution, is amended by adding Subsection (e) to read as follows:

(e) The Legislature by general law may provide that a person who owns property located in an area declared by the governor to be a disaster area following a disaster is entitled to a temporary exemption from ad valorem taxation by a political subdivision of a portion of the appraised value of that property if the exemption is adopted by the governing body of the political subdivision. The Legislature by general law may prescribe the method of determining the amount of the exemption authorized by this subsection and the duration of the exemption and may provide additional eligibility requirements for the exemption.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for a temporary *local option* exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster."

SENATE VERSION (CS)

SECTION 1. Section 2, Article VIII, Texas Constitution, is amended by adding Subsection (e) to read as follows:

(e) The Legislature by general law may provide that a person who owns property located in an area declared by the governor to be a disaster area following a disaster is entitled to a temporary exemption from ad valorem taxation by a political subdivision of a portion of the appraised value of that property. The Legislature by general law may prescribe the method of determining the amount of the exemption authorized by this subsection and the duration of the exemption and may provide additional eligibility requirements for the exemption.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster."

CONFERENCE

SECTION 1. Same as Senate version except authorizes the general law to provide that if the governor first declares territory in the political subdivision to be a disaster area as a result of a disaster on or after the date the political subdivision adopts a tax rate for the tax year in which the declaration is issued, a person is entitled to the exemption authorized by the subsection for that tax year only if the exemption is adopted by the political subdivision's governing body.

SECTION 2. Same as Senate version.

LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 25, 2019

TO: Honorable Dan Patrick, Lieutenant Governor, Senate Honorable Dennis Bonnen, Speaker of the House, House of Representatives

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director Legislative Budget Board

IN RE: HJR34 by Shine (Proposing a constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.), **Conference Committee Report**

No fiscal implication to the State is anticipated, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The resolution would propose an amendment to Article 8, Section 2, of the Texas Constitution, to permit the Legislature to provide for a disaster exemption for property located in a Governor-declared disaster area.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

Local Government Impact

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS

Certification of Compliance with Rule 13, Section 6(b), House Rules of Procedure

Rule 13, Section 6(b), House Rules of Procedure, requires a copy of a conference committee report signed by a majority of each committee of the conference to be furnished to each member of the committee in person or, if unable to deliver in person, by placing a copy in the member's newspaper mailbox at least one hour before the report is furnished to each member of the house under House Rule 13, Section 10(a). The paper copies of the report submitted to the chief clerk under Rule 13, Section 10(b), must contain a certificate that the requirement of Rule 13, Section 6(b), has been satisfied, and that certificate must be attached to the copy of the report furnished to each member under Rule 13, Section 10(d). Failure to comply with this requirement is not subject to a point of order under Rule 13.

I certify that a copy of the conference committee report on HJR 34 was furnished to each member of the conference committee in compliance with Rule 13, Section 6(b), House Rules of Procedure, before submission of the paper copies of the report to the chief clerk under Rule 13, Section 10(b), House Rules of Procedure.