

RESOLUTION ANALYSIS

H.J.R. 31
By: Murphy
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that certain real property leased to public schools is exempt from property taxation but that this tax exemption does not extend to property leased to an open-enrollment charter school. Concerns have been raised that this increases the charter school's overall costs to educate its students and diverts resources from the classroom because the lessor often includes the cost of taxes in the lease payments. H.J.R. 31 proposes a constitutional amendment to provide for a property tax exemption for certain real property leased to and used by a charter school.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 31 proposes an amendment to the Texas Constitution to authorize the legislature by general laws to exempt from taxation any real property that is leased to a person for use as a qualified school that operates under a charter granted by the State Board of Education, the commissioner of education, or any other state agency or officer. These provisions take effect beginning with the tax year that begins January 1, 2020.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.