

By: Perez of El Paso

H.J.R. No. 159

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to prohibit an individual from receiving an exemption from ad  
3 valorem taxation of the individual's residence homestead if the  
4 homestead is occupied by a registered sex offender.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
7 is amended by adding Subsection (v) to read as follows:

8 (v) The legislature by general law may provide that a person  
9 may not receive a residence homestead exemption authorized by this  
10 section in a tax year in which a person who is a registered sex  
11 offender occupies the residence homestead on January 1 of that  
12 year. The legislature by general law may define registered sex  
13 offender for purposes of this subsection.

14 SECTION 2. This proposed constitutional amendment shall be  
15 submitted to the voters at an election to be held November 4, 2025.  
16 The ballot shall be printed to permit voting for or against the  
17 proposition: "The constitutional amendment authorizing the  
18 legislature to prohibit an individual from receiving an exemption  
19 from ad valorem taxation of the individual's residence homestead if  
20 the homestead is occupied by a registered sex offender."