

Bill Summary
2nd Session of the 58th Legislature

Bill No.:	SJR 39
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Author:	Sen. Montgomery
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Bill Analysis

SJR 39 submits to the people a constitutional amendment that authorizes counties to create an alternative tax jurisdiction with approval of 60% of voters in the county. The new jurisdiction may levy ad valorem taxes, in amounts exempt from the limitations otherwise provided by law, to provide sufficient funds for common schools. Such jurisdictions shall not receive state funding for common schools. Persons residing in such jurisdictions shall be exempt from the state income tax. Newly created jurisdictions may remain in effect for up to 20 years, but may be extended by referendum. The amendment authorizes the jurisdiction to enter into an agreement with the state to collect and remit ad valorem taxes. The measure directs the Legislature to adopt legislation necessary to implement the provisions of the measure in the immediate legislative session following the enactment of the amendment.

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