

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SJR 48
Version:	INT
Request No.	3759
Author:	Sen. Paxton
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Bill Analysis

SJR 48 submits to a vote of the people a constitutional amendment that modifies ad valorem tax reimbursements paid to counties and other taxing jurisdictions for lost revenue as it relates to the ad valorem tax exemption provided to manufacturers. The SJR limits the state's requirement to reimburse such jurisdictions to an amount necessary to equal the property tax revenue that the counties and other taxing jurisdictions received before the new or expanding manufacturing facility was placed into service.

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