

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SJR 23</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2369</b>
<b>Author:</b>	<b>Sen. Bullard</b>
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**Bill Analysis**

SJR 23 submits to a vote of the people a constitutional amendment that removes property taxes for seniors, aged 65 or over, who don't have a lien on their homestead and expands the freeze on the fair cash value of homesteads owned by seniors to all homesteads. The property taxes provided for in the state constitution are moved to statute. The SJR also authorizes counties to establish and modify service districts and services provided and funded by the property tax. Counties may levy a consumption tax on the final sale of all goods and services sold in the county and sold to consumers in the county to replace property tax. The levy of such a tax must be approved by a majority of voters in the county in a special election. The boards may continue to call a special election until such time as the voters approve a proposal and levy of a consumption tax.

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