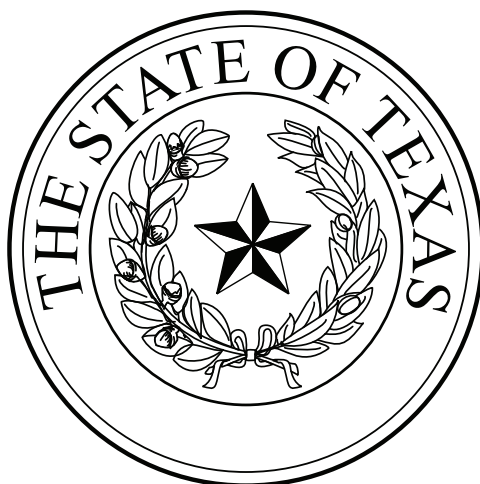


# Condensed Analyses of Proposed Constitutional Amendments

89th Texas Legislature  
November 4, 2025, Election



Texas Legislative Council

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## **Proposition 1 (S.J.R. 59)**

The constitutional amendment providing for the creation of the permanent technical institution infrastructure fund and the available workforce education fund to support the capital needs of educational programs offered by the Texas State Technical College System.

### **Summary Analysis**

S.J.R. 59, 89th Legislature, Regular Session, 2025, proposes an amendment to the Texas Constitution creating the permanent technical institution infrastructure fund and the available workforce education fund to provide a dedicated source of funding for capital projects and equipment purchases related to educational programs offered by the Texas State Technical College System, the statewide system of campuses that provide advanced technical vocational education. Income from the permanent technical institution infrastructure fund would be available each year, within specified limits, for transfer to the available workforce education fund and appropriation to the TSTC campuses.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- The proposed amendment would invest in the state's need for a skilled workforce by providing dedicated endowment funding for the expansion of Texas State Technical College (TSTC) programs and facilities. TSTC provides technical training for high demand industries across Texas and ensures that students graduate with skills that are aligned to industry needs. The endowment would be a major step in TSTC's ability to secure capital funds needed to expand capacity, which would improve access to technical education, build a stronger workforce pipeline, and increase economic development opportunities for the state.
- Under the current funding model, TSTC receives only limited funding from the Higher Education Fund and has no ability to collect property taxes, which limits its ability to expand its programs. This makes it difficult for TSTC to meet the demand for skilled workers in Texas. With a greater investment, more students would be able to access advanced education and training for high-quality jobs.
- The legislature has added five new campuses to TSTC since 2012 in areas of the state facing increased demand for an industrial workforce, but TSTC has not been able to develop and grow these campuses to adequately address these local workforce demands. Providing this additional source of funding would better allow TSTC to fulfill these needs and fully develop these campuses.

#### **Comments by Opponents:**

- The proposed amendment would increase government spending where it might not be needed.
- Amending the constitution to create a perpetual source of funding outside the regular appropriation process will remove the discretion of future legislatures to determine proper funding levels.

## **Proposition 2 (S.J.R. 18)**

The constitutional amendment prohibiting the imposition of a tax on the realized or unrealized capital gains of an individual, family, estate, or trust.

### **Summary Analysis**

S.J.R. 18, 89th Legislature, Regular Session, 2025, proposes an amendment to the Texas Constitution prohibiting the legislature from taxing the realized or unrealized capital gains of an individual, family, estate, or trust. The prohibition would apply to a tax on the sale or transfer of a capital asset that is payable by the individual, family, estate, or trust selling or transferring the asset, regardless of who owned the asset. The proposed amendment provides that the prohibition would not prohibit an ad valorem tax on property or a sales or use tax on goods or services.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- The state constitution currently prohibits a personal income tax, but there is no explicit prohibition against a tax on capital gains. Therefore, without the amendment, a future legislature could potentially enact a tax on capital gains that is structured to avoid the income tax prohibition.
- Texas has long been recognized for its pro-business environment. Capital gains taxes can discourage investments, slow economic growth, and reduce job creation.
- States that impose a capital gains tax often see capital flight where investors and businesses relocate to jurisdictions with more favorable tax policies. To maintain Texas' status as an economic leader, it is critical to ensure long-term certainty in tax policy by explicitly prohibiting and eliminating any form of capital gains taxation.
- Striving for limited government entails limiting the government's accessible funds.

#### **Comments by Opponents:**

- A constitutional prohibition limits the ability of future legislatures to decide whether to impose a capital gains tax during economic circumstances that current legislators cannot foresee. A capital gains tax would no longer be a potential source of revenue for the state without amending the constitution again.
- The proposed amendment is unnecessary since there is currently no proposal in the legislature to institute a capital gains tax.
- The proposed amendment could reduce tax revenue and encourage business entities to organize as business trusts to avoid paying franchise taxes. The current franchise tax on business trusts that sell assets for a gain could be considered a prohibited capital gains tax that could no longer be collected.

## **Proposition 3 (S.J.R. 5)**

The constitutional amendment requiring the denial of bail under certain circumstances to persons accused of certain offenses punishable as a felony.

### **Summary Analysis**

The constitutional amendment proposed by S.J.R. 5, 89th Legislature, Regular Session, 2025, amends the Texas Constitution to require the denial of bail pending trial to a person charged with certain serious felony offenses, including murder, aggravated assault, aggravated sexual assault, indecency with a child, and human trafficking, if the attorney representing the state demonstrates by a preponderance of the evidence after a hearing that the granting of bail is insufficient to reasonably prevent the person's wilful nonappearance in court or demonstrates by clear and convincing evidence after a hearing that the granting of bail is insufficient to reasonably ensure the safety of the community, law enforcement, and the victim of the alleged offense. The proposed amendment requires a judge or magistrate to prepare a written order when granting bail to a person charged with one or more of the listed offenses and provides guidelines that the judge or magistrate must follow in setting bail and imposing conditions of release. The proposed amendment describes what a judge or magistrate must consider when determining whether a preponderance of the evidence or clear and convincing evidence exists to deny a person bail under the amendment. The proposed amendment also provides that a person is entitled to be represented by counsel at a hearing described by the amendment.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Establishing a procedure for judges to deny bail in cases involving felonies such as murder, aggravated sexual assault, and human trafficking would prevent high-risk offenders from committing additional crimes while awaiting trial. Pretrial releases on low bail or personal recognizance can allow dangerous individuals to remain in the community, as high-risk defendants who can afford bail may be released even if they pose a significant threat to public safety.
- Since 2021, there have been at least 162 homicide cases filed in Harris County against defendants awaiting trial for a previous offense while free on bond at the time of the homicide.
- Limiting application of the amendment to only the most serious offenses ensures that only the individuals who pose the greatest risk are denied bail.
- Denial of bail is successfully utilized in similar circumstances in the federal court system and in many other states.
- The proposed amendment provides a distinct threshold for denying bail by requiring the state to demonstrate by a preponderance of the evidence that granting bail is insufficient to reasonably prevent a person's wilful nonappearance in court or demonstrate by clear and convincing evidence that granting bail is insufficient to reasonably ensure public safety. This places a clear burden on the prosecution and conforms with the burden of proof required for detaining a defendant without bail under the federal Bail Reform Act of 1984, which was found constitutional in *United States v. Salerno*.
- Defendants would have the right to be represented by counsel at bail denial hearings, ensuring legal representation to safeguard the defendant's rights during this critical stage of the pretrial process.
- A defendant would retain the right to appeal a judge's decision regarding bail.
- Under the current system, pretrial release is effectively denied by means of bail being set so high that a defendant cannot possibly make it. The proposed amendment provides a more honest way of accomplishing this.

**Comments by Opponents:**

- The proposed amendment would lead to longer pretrial detentions for individuals who have yet to be convicted of a crime, increasing the financial and personal burdens of detention on these defendants and undermining the presumption of innocence.
- The proposed amendment could be ineffective at addressing its stated goal of increasing public safety, as high pretrial incarceration rates have been shown to be associated with increased recidivism, difficulty reintegrating into the community, and poorer long-term outcomes for defendants.
- The proposed amendment could exacerbate existing racial disparities in the state's criminal justice system.
- Texas judges already have the discretion to effectively deny bail to potentially dangerous individuals by setting cash bonds at amounts that these defendants cannot pay.
- Texas consistently ranks among the states with the highest pretrial detention rates, suggesting that the current system already provides for substantial pretrial detention.
- Increasing reliance on pretrial detention could exacerbate overcrowding in county jails, which are often understaffed and struggling with limited resources, potentially leading to higher taxpayer costs without commensurate public safety benefits.
- Failing to set a specific timeline by which a bail determination must be made could lead to delays in trial proceedings, causing alleged offenders to be held for longer without meaningful recourse and undermining defendants' right to a speedy trial.
- A better approach would be to require judges to consider the "least restrictive conditions" that would reasonably ensure public safety and the defendant's appearance in court. This approach would ensure that pretrial detention is reserved for truly high-risk cases and reduce the risk of unnecessarily lengthy incarceration for lower-risk defendants.
- The proposed amendment requires a judge to consider the criminal history of a defendant when making a decision to deny bail, which means that offenses committed long ago could be used against the defendant, even those that were nonviolent in nature.

## **Proposition 4 (H.J.R. 7)**

The constitutional amendment to dedicate a portion of the revenue derived from state sales and use taxes to the Texas water fund and to provide for the allocation and use of that revenue.

### **Summary Analysis**

H.J.R. 7, 89th Legislature, Regular Session, 2025, proposes an amendment to the Texas Constitution directing the comptroller of public accounts to deposit \$1 billion of state sales and use tax revenue to the Texas water fund each state fiscal year, to the extent the state collects more than \$46.5 billion of that tax revenue during the fiscal year. The proposed amendment prohibits tax revenue deposited to the Texas water fund under the amendment from being used to construct infrastructure to transport fresh (non-brackish) groundwater and further provides that, notwithstanding any other law, tax revenue deposited to the Texas water fund must be maintained in a separate account in the fund and may not be transferred from the fund except by legislative appropriation. The legislature is authorized by the proposed amendment to prescribe the manner in which all or a portion of the tax revenue deposited to the Texas water fund is allocated to certain other funds and accounts administered by the Texas Water Development Board. Any allocation prescribed by the legislature may not be changed during the first 10 years for which the money is allocated, except that the allocation may be temporarily suspended during a declared state of disaster. The duty of the comptroller to deposit tax revenue to the Texas water fund expires after 20 years, as do the provisions restricting the use of that revenue for certain purposes, requiring that revenue to be deposited into a separate account in the Texas water fund, and authorizing the legislature to allocate all or a portion of that revenue.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Studies have suggested that \$154 billion will be needed over the next 50 years to fully address water infrastructure concerns as the state's population and water demand continue to grow, and the proposed amendment would help provide a sustainable funding mechanism to help address that funding deficit and meet the state's pressing water needs.
- Dedicated funding for water infrastructure would provide a predictable funding stream to improve water planning efforts, promote confidence in the state's ability to tackle its water challenges in the eyes of businesses, and ensure that infrastructure can keep up with demands without increasing pressure on ratepayers. Other types of infrastructure, like transportation, have dedicated funding and are a model for how the state should address water funding.
- Without significant investment in water resources, the risk of shortages could negatively impact quality of life for Texas residents, drive up costs for businesses, and stall economic development, as businesses may choose to establish themselves elsewhere due to concerns about access to water in Texas.
- Because water costs are increasing and water infrastructure projects can be expensive, be complex, and take a long time to complete, it is critical that investment in water infrastructure happen now to help ensure the state's water security into the future.
- Texas is the eighth-largest economy in the world, there have been multibillion-dollar state surpluses in recent legislative sessions, and 1,600 people a day are moving to Texas. As Texas continues to experience rapid population and economic growth, the state's water infrastructure investment strategy must keep pace. Strengthening water infrastructure would fuel economic development, support population growth, create jobs, and attract new investments.

- With uncertainty regarding federal funding for the state's water infrastructure needs, Texas water and wastewater projects require significant investment, and a dedicated revenue source at the state level is a great way to accomplish that.

**Comments by Opponents:**

- While no opposition to the proposed constitutional amendment was expressed during legislative consideration of the proposal, it was noted that the proposed amendment would not provide sufficient funding to secure the state's water future given the size of projected water funding needs or address what priority should be given specifically to new water supply development.



## **Proposition 5 (H.J.R. 99)**

The constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

### **Summary Analysis**

H.J.R. 99, 89th Legislature, Regular Session, 2025, proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail. The amendment further authorizes the legislature by general law to provide additional eligibility requirements for the exemption. The 89th Legislature also enacted H.B. 1399, Regular Session, 2025, to implement the proposed exemption if the voters approve the constitutional amendment. H.B. 1399 limits the exemption to feed to be sold for farm and ranch animals or feed for animals held for sale in the regular course of business.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Under current law, animal feed is not taxed at any point except when it is sitting in a store or store warehouse as inventory. Feed sellers' warehouses are generally fully stocked at the time of year when inventories are appraised for taxation due to the seasonal needs of the agriculture business, resulting in sellers paying exceptionally high taxes due to large inventories and these costs then being passed on to consumers through higher prices. Exempting animal feed held by retailers from property tax would reduce retailer costs and help make animal feed more affordable for Texas farmers and ranchers.

#### **Comments by Opponents:**

- Exemptions for animal feed would give an unfair tax benefit to feed sellers, as almost all other forms of inventory are subject to property tax.

## **Proposition 6 (H.J.R. 4)**

The constitutional amendment prohibiting the legislature from enacting a law imposing an occupation tax on certain entities that enter into transactions conveying securities or imposing a tax on certain securities transactions.

### **Summary Analysis**

H.J.R. 4, 89th Legislature, Regular Session, 2025, proposes an amendment to the Texas Constitution prohibiting the legislature from imposing an occupation tax on securities market operators, such as stock exchanges and stock brokers, regulated by the United States Securities and Exchange Commission or the United States Commodity Futures Trading Commission. The proposed amendment would also prohibit the legislature from imposing a tax on securities transactions conducted by those securities market operators. Additionally, the proposed amendment clarifies that the amendment's prohibitions are not intended to limit the state's authority to impose certain existing taxes and fees, such as severance taxes or general sales taxes, or to change the rate of a tax in existence on January 1, 2026.

The proposed amendment, along with other legislation enacted by the 89th Texas Legislature, relates to the possible establishment of one or more national stock exchanges in Texas by prohibiting certain taxes that could otherwise apply to a stock exchange located in Texas.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters**

- As the Texas Stock Exchange is in the process of being established and other national stock exchanges consider moving to the state, it is important to prevent the imposition of taxes that would have a detrimental effect on the Texas economy. Imposing a financial transaction tax could negatively affect the growing Texas economy by deterring investment in financial services sector innovation.
- Taxes on financial transactions raise transaction costs, which can lead to decreased trade volume, lower asset prices, less efficient markets, increases in the cost of capital, and increases in the cost of consumer goods.
- The proposed amendment would benefit Texas taxpayers, assure investors that Texas is committed to providing a low-tax, business-friendly environment, and encourage businesses to locate in Texas.
- Many Texans rely on marginal returns on their investments, such as 401(k) plans, IRAs, and pensions, to support them in retirement. Any additional tax on financial transactions, whether on transferring securities or processing trades, would reduce these returns and make it more difficult for Texans to save for the future.
- The proposed amendment provides certainty for investors, including retirees, about their ability to trade securities freely in Texas without undue financial burdens.
- Texas has historically been able to fund critical services without imposing burdensome new taxes.

#### **Comments by Opponents**

- The proposed amendment would make it harder for future legislatures to make tax policy by prohibiting the types of taxes covered by the amendment.
- The state may experience an economic downturn in the future and could benefit from having a securities transaction or occupation tax to raise revenues at that time.
- Banning possible revenue streams before they exist means that the bulk of local revenue will need to continue coming from property taxes, which burden working class individuals.

- The proposed amendment would primarily benefit the wealthy and allow them to avoid paying their fair share in taxes while Texas families struggle with increased taxes and prices.
- Texas already has the seventh-most regressive tax system in the country, with the bottom 20 percent of earners paying a greater share of their income in taxes than the top one percent. The proposed amendment would worsen this disparity and signal to working Texans that they are not the state's priority.

## **Proposition 7 (H.J.R. 133)**

The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a veteran who died as a result of a condition or disease that is presumed under federal law to have been service-connected.

### **Summary Analysis**

H.J.R. 133, 89th Legislature, Regular Session, 2025, proposes to amend Section 1-b, Article VIII, Texas Constitution, to authorize the legislature to exempt from ad valorem taxation all or part of the market value of the residence homestead of the surviving spouse of a veteran of the U.S. armed services who died as a result of a condition or disease that is presumed under federal law to have been service-connected through exposure during military service to toxins like Agent Orange, toxic burn pits, or radiation. Additionally, the proposed amendment authorizes the legislature to provide that the surviving spouse of such a veteran who receives the exemption and subsequently qualifies a different property as the surviving spouse's residence homestead is entitled to an exemption for the new residence homestead in an amount equal to the dollar amount of the exemption the surviving spouse received in the last year the surviving spouse received that exemption on the first homestead. If the surviving spouse remarries, the spouse is no longer eligible for the exemption.

The 89th Legislature also enacted H.B. 2508, 89th Legislature, Regular Session, 2025, to implement the proposed exemption if the voters approve the constitutional amendment. H.B. 2508 provides that the exemption applies to the total appraised value of the surviving spouse's residence homestead and may be transferred to a subsequent homestead in the same dollar amount.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters**

- State law providing a property tax exemption for the surviving spouses of veterans with a 100 percent service-connected disability does not take into account the PACT Act, a 2022 federal law that expanded eligibility for VA health care and benefits for veterans exposed to Agent Orange, burn pits, radiation, and other toxic substances and created new presumptions for certain service-connected conditions. As a result, the surviving spouses of veterans who did not have a 100 percent disability rating at the time of their death from service-connected causes have been excluded from receiving the property tax exemption. The proposed amendment would correct this discrepancy.
- The proposed amendment ensures that all surviving spouses of veterans who have died due to service-related conditions are treated equally, without arbitrary exclusions based on the date the PACT Act passed.
- By eliminating property taxes for qualifying surviving spouses, Texas demonstrates its commitment to honoring the service and sacrifice of both veterans and their families.
- The proposed amendment would apply only to a narrow population of qualifying surviving spouses and is not expected to have a significant fiscal impact to the state or local governments.

#### **Comments by Opponents**

- The expansion of property tax exemptions to the spouses of deceased veterans could burden other taxpayers with disproportionately higher tax rates, especially near military bases and surrounding areas where there are larger populations of veteran families who would qualify for such an exemption.

## **Proposition 8 (H.J.R. 2)**

The constitutional amendment to prohibit the legislature from imposing death taxes applicable to a decedent's property or the transfer of an estate, inheritance, legacy, succession, or gift.

### **Summary Analysis**

H.J.R. 2 proposes an amendment to the Texas Constitution prohibiting the legislature from taxing the estate of an individual who has died. The proposed amendment also prohibits the legislature from taxing the transfer of an estate, inheritance, legacy, succession, or gift from one individual, family, estate, or trust to another, unless the transfer was subject to the tax on January 1, 2025. Finally, the proposed amendment prohibits the legislature from increasing the rate or expanding the applicability of any tax on the transfer of an estate, inheritance, legacy, succession, or gift that was in effect on January 1, 2025.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Constitutionally prohibiting the imposition of a death tax would help guarantee that heirs and beneficiaries could continue to retain property and assets after the passing of a loved one.
- Death taxes can be burdensome and can lead to inefficient estate planning and tax avoidance strategies.
- The money that a person leaves behind after their death has already been taxed, and the government should be limited in the number of times it can tax the same assets.

#### **Comments by Opponents:**

- Amending the state constitution to prohibit a death tax that does not currently exist could hinder future legislatures from acting in the best interest of the state and lead to unintended consequences.
- Constitutional amendments should be reserved for the most critical matters affecting the state.
- This measure is unnecessary because there is currently no proposal in the legislature to institute a death tax.

## **Proposition 9 (H.J.R. 1)**

The constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production of income.

### **Summary Analysis**

H.J.R. 1, 89th Legislature, Regular Session, 2025, proposes to amend Section 1(g), Article VIII, Texas Constitution, to authorize the legislature to exempt from ad valorem taxation \$125,000 of the market value of tangible personal property that is held or used for the production of income.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Increasing the business personal property tax exemption would provide tax relief for businesses in Texas, particularly small businesses, and allow these businesses to reinvest these savings and expand their operations while limiting price increases, thus resulting in economic growth in the state.
- The proposed amendment would incentivize businesses to move to or remain in Texas to take advantage of the business personal property tax exemption and could reduce the need for businesses to move inventory or equipment out of Texas to avoid paying business personal property taxes on these items.
- The proposed amendment would reduce burdens for appraisal districts in Texas by reducing the number of businesses on their appraisal rolls.
- The impact to state and local tax revenue would be minor since most of the revenue from business personal property taxes comes from a small number of large businesses, which would still be required to pay taxes on all business personal property over the threshold amount. The potential economic benefits would outweigh the minimal tax losses.
- With another budget surplus, it is the state's responsibility to return this surplus money to the taxpayers.
- Paying business personal property taxes can be an onerous process for small businesses since it requires documenting all assets and reporting acquisition prices and dates and depreciation schedules. Tax formulas can be complicated and often overestimate the value of business personal property, and protesting these determinations can be costly and time-consuming. The enabling legislation for the proposed amendment would reduce administrative and compliance burdens for businesses in Texas.

#### **Comments by Opponents:**

- The increased tax exemption would reduce the amount of taxable property value on local tax rolls. Counties, municipalities, and special districts might have to raise tax rates to cover these losses, which could result in a redistribution of the property tax burden to homeowners.
- The increased tax exemption causes a net loss in state general revenue available for other uses by reducing local property tax revenue for school districts, which the state would have to make up from state revenue through the school finance system.

## **Proposition 10 (S.J.R. 84)**

The constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire.

### **Summary Analysis**

S.J.R. 84, 89th Legislature, Regular Session, 2025, proposes to amend Section 1-b, Article VIII, Texas Constitution, by adding Subsection (z) to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire. The exemption would not apply to the remainder of the residence homestead, such as the land or any structures that are not destroyed. Subsection (z) also authorizes the legislature to prescribe the duration of the exemption and provide additional eligibility requirements for the exemption. The 89th Legislature enacted S.B. 467, Regular Session, 2025, to implement the exemption if the voters approve the constitutional amendment. S.B. 467 exempts an improvement to a residence homestead that is destroyed by fire and rendered uninhabitable for at least 30 days from ad valorem taxes for the remainder of the tax year in which the fire occurs. S.B. 467 limits the exemption to a habitable structure, so it would not apply to a garage, barn, or similar improvement.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Currently, there is no process to adjust a property appraisal if there is a major change in value because the property is destroyed by a fire. This leaves the property owner liable for taxes on the full value of their property even though it is uninhabitable.
- An unexpected, tragic loss of a home through a fire is devastating to a family. The proposed constitutional amendment provides some immediate financial relief for affected homeowners.

#### **Comments by Opponents:**

- No opposition to the proposed constitutional amendment was expressed during legislative consideration of the proposal.

## **Proposition 11 (S.J.R. 85)**

The constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead of a person who is elderly or disabled.

### **Summary Analysis**

The constitutional amendment proposed by S.J.R. 85 amends the Texas Constitution to authorize the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead of a person who is elderly or disabled from an amount not to exceed \$10,000 to an amount not to exceed \$60,000.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Increasing the residence homestead property tax exemption for individuals who are elderly and disabled would increase housing affordability and provide protection for a vulnerable population. Many individuals who qualify for this exemption live on a fixed income and face rising medical insurance costs. Individuals who are elderly and disabled also often have to make expensive modifications to their homes, such as adding ramps or accessibility features to accommodate walkers, wheelchairs, and other medical devices. The increase would help them to stay in their homes and their neighborhoods. Keeping seniors in the homes they have lived in for decades is especially valuable, as it contributes to continuity and stability in the community.
- The proposed amendment would provide visible and understandable tax relief to a large segment of the state's population. Homestead exemptions are a particularly beneficial form of tax relief because the affected taxpayers can clearly see the reduction in their tax bill, which encourages support for the tax system overall.
- School districts would not experience a reduction in funding because the state would make up for losses caused by the tax reductions attributable to the increased homestead exemption.

#### **Comments by Opponents:**

- This additional tax cut is unnecessary because the legislature has already cut property taxes repeatedly in recent years. Spending more state money on tax cuts would reduce state funds available for public services such as school funding, health care, and infrastructure needs.
- The state should not rely too heavily on the temporary surplus in state revenue, which may not be available in the future if there is an economic downturn.
- If the legislature wants to provide more tax relief, it should do so in a way that benefits people other than just homeowners. An increase in a residence homestead exemption does not benefit renters, who constitute a significant portion of the state's population. Also, tying the increased exemption to individuals over 65 is not necessarily a good proxy for helping low-income individuals, since not all seniors live on low or fixed incomes.
- Mechanisms already exist for an individual over 65 to remain in their home in the event that the individual is unable to pay property taxes, including deferring those taxes to the individual's estate until the death of the individual or obtaining a reverse mortgage.
- The increased exemption will create a recurring financial obligation for the state. If the state does not have sufficient revenue in future years, other budgetary needs may be negatively impacted.



## **Proposition 12 (S.J.R. 27)**

The constitutional amendment regarding the membership of the State Commission on Judicial Conduct, the membership of the tribunal to review the commission's recommendations, and the authority of the commission, the tribunal, and the Texas Supreme Court to more effectively sanction judges and justices for judicial misconduct.

### **Summary Analysis**

S.J.R. 27, 89th Legislature, Regular Session, 2025, proposes to amend the Texas Constitution to modify the composition of the State Commission on Judicial Conduct to consist of a majority of citizens appointed by the governor, eliminating the appointment of two attorneys by the State Bar of Texas, and to eliminate the selection by lot of members of a tribunal of appellate judges tasked with reviewing the commission's recommendations regarding a complaint of misconduct against a Texas judge or justice. Additionally, S.J.R. 27 proposes to amend the Texas Constitution to permit the commission to issue a private sanction against a judge or justice only if the judge or justice has not been previously sanctioned and the allegations do not include criminal conduct, and to clarify the discretion of the commission to recommend the removal or retirement of a judge or justice. The proposed amendment also clarifies the circumstances under which the commission is authorized or required to suspend a judge or justice from office.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- The proposed amendment would promote transparency and accountability in the state's judicial system by reforming the composition and authority of the State Commission on Judicial Conduct (SCJC), which was created to promote the integrity, competence, and impartiality of the judiciary.
- The SCJC has not sufficiently protected the rights of Texas citizens who have experienced the consequences of abuses of judicial power and failures of competency. Complaints often go unresolved for extended periods of time, and judges do not face discipline for wrongdoing. The proposed amendment would institute commonsense reforms that would allow judicial misconduct to be addressed fairly and swiftly.
- The proposed amendment would improve transparency by restricting the option for the SCJC to issue private sanctions and would include more public representation on the SCJC to increase independence and fairness in judicial oversight.

#### **Comments by Opponents:**

- The reorganization of the SCJC's composition would have the governor appointing a greater number of commissioners than the Texas Supreme Court, even though the SCJC serves as part of the judicial branch. This could create an opportunity for more politicization and partisanship in the judicial discipline process.
- Since many complaints about judges relate to their actions in trial, a majority of the SCJC commissioners should be judges or justices since these individuals will be best equipped to assess the actions of their peers.

## **Proposition 13 (S.J.R. 2)**

The constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district from \$100,000 to \$140,000.

### **Summary Analysis**

The constitutional amendment proposed by S.J.R. 2 amends the Texas Constitution to increase the portion of the market value of a residence homestead that is exempt from ad valorem taxation for public school purposes from \$100,000 to \$140,000.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Increasing the school district residence homestead property tax exemption would provide Texas homeowners with significant new tax relief, as school taxes amount to the largest share of most property owners' increasing tax burden. The tax savings will encourage economic growth.
- Taxpayers need additional tax relief since many of the gains from tax relief passed in previous legislative sessions have been lost due to inflation and increases in tax rates by local governments.
- An increase in the homestead exemption would provide broad-based tax relief to all homeowners and would be a meaningful tax benefit to a large number of Texans, particularly elderly homeowners living on fixed incomes and facing increasing health care expenses and rising insurance rates.
- The proposed amendment would benefit the economy by encouraging home purchases and boosting the real estate market. It would help first-time home buyers who often do not have excess money to spend on taxes and normally have substantial mortgage payments in addition to other home expenses.
- The state would make up any loss of local school district taxes as a result of the higher exemption by using general revenue under state aid formulas provided in current law and the enabling legislation.
- The proposed amendment would provide lasting, meaningful tax relief to a broad cross-section of the tax base while ensuring that funding for important priorities is maintained.
- Substantial property tax cuts for homeowners could result in lower rents to maintain market competition between owning and renting.

#### **Comments by Opponents:**

- The proposed amendment would substantially reduce the amount of revenue available for funding public services and would exclude renters and commercial property owners from the tax benefits.
- The state would benefit more by investing its current surplus in public services rather than providing more tax cuts.
- Public services and school funding could be jeopardized if the state does not have sufficient revenue in future years to continue reimbursing school districts for taxes lost as a result of the increased exemption.
- Providing tax relief only to homeowners could shift the tax burden onto renters and commercial property owners. The legislature should pursue a tax relief strategy that targets renters and lower-income individuals, such as a renter's rebate program or an exemption tied to household income.
- An increase in the homestead exemption would also increase the number of homeowners who pay no school property taxes at all. These homeowners could be incentivized to vote for higher local tax rates and more bonds because they would not have to bear the burden of those local property tax increases.
- Increasing the homestead exemption will not provide effective property tax relief without a limit on local government spending and tax increases.

## **Proposition 14 (S.J.R. 3)**

The constitutional amendment providing for the establishment of the Dementia Prevention and Research Institute of Texas, establishing the Dementia Prevention and Research Fund to provide money for research on and prevention and treatment of dementia, Alzheimer's disease, Parkinson's disease, and related disorders in this state, and transferring to that fund \$3 billion from state general revenue.

### **Summary Analysis**

S.J.R. 3, 89th Legislature, Regular Session, 2025, proposes adding Section 68 to Article III, Texas Constitution, to require the legislature to establish the Dementia Prevention and Research Institute of Texas to provide grants and assistance to support research, prevention, and treatment for dementia, Alzheimer's disease, Parkinson's disease, and related disorders. The amendment also requires the creation of the Dementia Prevention and Research Fund and the transfer of \$3 billion from the state's general revenue to the fund to support the institute and its activities.

The 89th Legislature enacted S.B. 5, Regular Session, 2025, contingent on voter approval of the constitutional amendment, to create the Dementia Prevention and Research Institute of Texas and provide for its governance and operation. Also contingent on voter approval of the constitutional amendment, the 2025 General Appropriations Act directs the transfer of \$3 billion to the Dementia Prevention and Research Fund and appropriates \$300 million from that fund in each year of the 2026-2027 biennium to the institute to administer the provisions of S.B. 5.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Creating the Dementia Prevention and Research Institute of Texas (DPRIT) would allow for a major investment in research focused on the prevention and treatment of dementia, Alzheimer's disease, and other degenerative neurological disorders, improving the health and quality of life of millions of Texans and benefiting the state's economy.
- The impact of dementia and related diseases is growing due to a rapidly aging population and increased life expectancy, and the need for increased investment in research, prevention, and treatment is urgent.
- Dementia is a leading cause of death in the United States, while Texas ranks high among other states in Alzheimer's cases and deaths. Lack of neurological medical care is especially acute in some regions of Texas, impacting the ability of individuals to receive critical care.
- The proposed amendment would accelerate innovation in dementia research by providing grants through DPRIT, which would be modeled in certain respects after the Cancer Prevention and Research Institute of Texas (CPRIT), the state's institute for funding cancer research. CPRIT has successfully attracted excellent cancer researchers and doctors to Texas and provided a significant economic return on the state's investment.
- DPRIT would help to attract top research talent to Texas, create high-quality jobs, and facilitate collaboration among medical and scientific experts. Additionally, by advancing efforts to mitigate the causes and effects of dementia, DPRIT could help relieve caregiving costs in Texas, which can burden families for many years.
- The state's business-friendly regulatory environment provides advantages that ideally position the state to take on the challenge of combating dementia and to become a major center of biomedical research.
- The state's current budget surplus presents a unique opportunity to provide funding for this research and improve the lives of millions in Texas and beyond.
- DPRIT could facilitate types of research that might not be pursued by private entities alone because they are not especially profitable, such as projects focused on prevention.

**Comments by Opponents:**

- The proposed amendment would create an open-ended, long-term financial risk for taxpayers outside the proper scope of government, and there are other appropriate priorities for public funds.
- Private industry, nonprofits, and universities are capable of addressing dementia research and treatment without government involvement in research.
- The proposed amendment would create a new state bureaucracy without sufficient accountability measures. Modeled after CPRIT, which has had problems with a lack of accountability in the use of public money, DPRIT could be even more problematic because dementia research is broader and more ambiguous in scope than cancer research and because DPRIT would involve more bureaucratic layers and political appointees, which could increase inefficiency and potential for favoritism in matters such as awarding grants or hiring staff.

## **Proposition 15 (S.J.R. 34)**

The constitutional amendment affirming that parents are the primary decision makers for their children.

### **Summary Analysis**

S.J.R. 34 proposes to add Section 37 to Article I, Texas Constitution, to affirm that a parent has the responsibility to nurture and protect the parent's child and the corresponding fundamental right to exercise care, custody, and control of the parent's child, including the right to make decisions concerning the child's upbringing. The proposed amendment would provide an express constitutional guarantee of these generally recognized rights and responsibilities.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- Enshrining in the Texas Constitution the right of a parent to exercise care, custody, and control of the parent's children would provide a clear and solid legal foundation to protect parental rights.
- Courts have long recognized that parents have a constitutionally protected right to make decisions for their children. Such a fundamental right deserves a securely codified place in the Texas Constitution to ensure that it is not removed or diminished by future judicial decisions.
- By expressly recognizing parental rights and responsibilities in the text of the constitution, the proposed amendment would make parental rights easier to identify for parents and their lawyers, allowing them to cite the Texas Constitution to help defend their rights in court, and would provide clarity that could help avoid costly litigation.
- Protecting the rights of parents helps parents to meet their obligations to care for, nurture, and educate their children.
- The proposed amendment is not intended to expand or diminish any existing parental rights.

#### **Comments by Opponents:**

- The proposed amendment does not do enough to protect children's rights, which are not expressly addressed by the amendment.
- While not raised during legislative consideration of the proposal, a review of other sources indicates concerns that the amendment language stating that the established parental rights correspond with the responsibility of parents to nurture and protect their children could result in a parent's rights being conditioned on the government determining that the parent's responsibility has been fulfilled.

## **Proposition 16 (S.J.R. 37)**

The constitutional amendment clarifying that a voter must be a United States citizen.

### **Summary Analysis**

S.J.R. 37, 89th Legislature, Regular Session, 2025, proposes to amend Section 1, Article VI, Texas Constitution, to expressly provide that persons who are not citizens of the United States are prohibited from voting in Texas. Section 2, Article VI, of the Texas Constitution provides that a resident of the state who is a United States citizen is considered a qualified voter unless disqualified under Section 1. Section 2 implies that only a U.S. citizen is qualified to vote, but does not expressly disqualify noncitizens. The proposed amendment to Section 1 would clarify that noncitizens are ineligible to vote.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- The Texas Constitution's express list of persons not qualified to vote includes people under age 18, those who are determined mentally incompetent, and certain persons convicted of felonies, but it does not list noncitizens, which could suggest that citizenship is not a priority qualification to vote in Texas.
- The proposed amendment does not expand state authority, as the Election Code already requires a voter to be a citizen of the United States. Codifying this voting requirement in the Texas Constitution would serve to improve voter confidence, eliminate confusion, and provide clear guidance for enforcement.
- The right to vote is a sacred liberty that servicemen and servicewomen, minority communities, and naturalized immigrants have worked hard to secure and demands a high standard for its security. The proposed amendment would provide important additional protection of this right.
- As some cities in other states have allowed noncitizens to vote in local elections, this measure safeguards Texas against this trend.
- Other states, varying in political ideology, geography, and demographics, have adopted constitutional amendments to prohibit noncitizens from voting.

#### **Comments by Opponents:**

- The proposed amendment is unnecessary because state and federal laws already limit the right to vote to American citizens. Improper voting by noncitizens is rare, and passing a redundant constitutional amendment could confuse voters who might be led to believe that noncitizen voting is a bigger problem than it is.
- The amendment could lead to uncertainty among certain voters, especially those in historically marginalized communities, about their voting status and could inhibit some eligible people's participation in the democratic process.
- Consideration of this measure could potentially contribute to anti-immigrant rhetoric and actions.
- Passing an unnecessary constitutional amendment sets a precedent for nonessential expansion of state authority through constitutional amendments, which should be reserved for limited, necessary uses. Amending the Texas Constitution is not appropriate for taking a symbolic stand or responding to trends.

## **Proposition 17 (H.J.R. 34)**

The constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements.

### **Summary Analysis**

H.J.R. 34, 89th Legislature, Regular Session, 2025, proposes to amend Article VIII, Texas Constitution, by adding Section 1-y to authorize the legislature to exempt from ad valorem taxation the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure, such as a border wall, and related improvements. Section 1-y also authorizes the legislature to define "border security infrastructure" and provide additional eligibility requirements for the exemption. The 89th Legislature also enacted H.B. 247, Regular Session, 2025, to implement the proposed exemption if the voters approve the constitutional amendment. H.B. 247 limits the exemption to border security improvements made under an agreement with the state or federal government or on an easement granted for border security use to the state or federal government.

### **Summary of Comments**

The following comments supporting or opposing the proposed amendment reflect positions that were presented in committee proceedings, during house or senate floor debate, or in the analysis of the resolution prepared by the House Research Organization (HRO) when the resolution was considered by the House of Representatives.

#### **Comments by Supporters:**

- As a result of state and federal initiatives to stop illegal border crossings and other border crime, infrastructure such as walls, roads, and surveillance systems has been built to enhance security and enforcement. While these projects are critical to the state's security, they should not place an unexpected and unfair tax burden on Texans who own the land on which the infrastructure is built. The proposed amendment ensures that any increase in a property's appraised value due to the border security infrastructure will not result in higher property taxes.
- The proposed amendment would incentivize property owners to volunteer their property for border security enhancements. Some landowners may hesitate to install border security measures on their property due to potential increases in taxable property value, but providing for an exemption for the assessed value of the property associated with the border security infrastructure would encourage private property owners to support border security efforts without facing increased tax burdens.
- Individuals who volunteer to help establish and maintain border security infrastructure on their property should not be punished through higher taxes on their property but should be rewarded for contributing to the government's efforts to secure the southern border.
- The tax exemption would be provided for the value of the infrastructure installed on the property and any increase in property value from the improvements. It would not reduce the appraised value of the existing property.
- The proposed amendment would not require a property owner to install border security infrastructure and would only apply to property in counties along the Texas-Mexico border.

#### **Comments by Opponents:**

- The state should not provide tax exemptions that incentivize further border security infrastructure construction on private land, especially state-supported construction of walls or the installation of surveillance equipment.
- The proposed amendment would narrow the tax base and could shift the tax burden onto other property owners by removing property value from the tax rolls.

- The Texas Legislature should focus on providing broad-based tax relief rather than carving out certain limited exemptions.
- Local governments might have to adopt higher tax rates to offset the potential losses from the exemption.