These amendments could cost \$20 billion in lost revenue and increased taxes. Many of these are bad amendments veiled in language designed to encourage a yes vote. ALL of the homestead exemptions are for only TWO years and will result in lost funds to the state unless tax valuations are increased or taxes otherwise raised to make up the difference.

This is our recommendation based on pursuing liberty lower taxes and Protecting Texans. The ballot language with the recommended vote and an explanation of the recommended vote Ballot Language for the November 4, 2025 Constitutional Amendment Election

# **Proposition 1 - SJR 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."

### **No** unnecessary and could increases taxes

- 1. Many of the trades offered in technical school offered paid apprenticeships giving both the education for free and paying the student to learn. These apprenticeship programs provide experience that institutions can't offer while paying the student to learn. Institutions cost tax payers and students.
- 2. The only way the a state can "create funds" is through higher taxes. The actual language in the resolution states "a constitutional amendment providing for the <u>creation of funds</u> to support the capital needs of educational programs offered by the Texas State Technical College System."

#### **Proposition 2 - SJR 18**

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

**YES** A person should not be taxed on a guess.

Unrealized gains are profits that are assumed to exist in the future but may or may not ever exist.

### **Proposition 3 - SJR 5**

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

YES this bill gives another layer of accountability to judges without forcing them to deny bail

- 1. Liberal judges have allowed repeat offenders to be released with little or no bail only to have them commit more crimes. This bill is an attempt to keep dangerous offenders off the streets.
- 2. Some concerns would be that this would interfere with due process by removing the magistrates discretion on setting bail. This bill does not actually force the judges to deny bail but rather forces them to justify and document why they are giving bail to individuals accused of a crime.
- "c) A judge or magistrate who grants a person bail in accordance with this section shall:
- (2) prepare a written order that includes findings of fact and a statement explaining the judge's or magistrate's justification for the grant and the determinations required by this section."

## **Proposition 4 - HJR 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."

NO will increase the budget could increases taxes

Currently the Texas water receives time funding through the legislature each session. Under this bill the Texas water fund would be guaranteed 1 billion a year for twenty years bypassing legislative approval. Without legislative oversight the Taxpayer will foot the bill for the funds whether or not they are needed.

# **Proposition 5 - HJR 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."

YES

### **Proposition 6 - HJR 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."

**YES** 

# **Proposition 7 - HJR 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."

**Neutral** <u>- like all the homestead exemption proposals.</u> This bill is temporary but it applies to so few people that the temporary loss of revenue would be minimal.

# **Proposition 8 - HJR 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."

YES this property has already been taxed the heirs should not be responsible for an additional tax on property that was previously taxed.

#### **Proposition 9 - HJR 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."

**YES** <u>Property taxes stifle small businesses</u>. When you make it easier for mom and pop business they will increase city and state revenue through other forms of taxation like sales and use taxes.

#### **Proposition 10 - SJR 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."

YES No one should be appraised full value on any home damaged whether by fire flooding or other damages. While it would have been better to address all forms of damage that decrease the value there is no compelling reason to vote no on this amendment.

## **Proposition 11 - SJR 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."

NO All of the homestead exemptions are for only 2 years and will result in almost \$6 billion in lost funds to the state requiring additional taxes to cover the lost revenue

- 1. 34 % of the disabled and 25 % of the elderly rent so they will see no relief.
- 2. This is a political ploy. It is only effective from 2025 to 2027 just enough time to for the legislature to get through the 2026 election and legislative session, then it goes away.
- 3. With 10 million people off the books the reduction in revenue will require higher taxes somewhere else. Once this bill expires the increase in taxes will remain potentially <u>hurting the</u> elderly and disabled.
- 4. Property valuations will continue to rise leaving the elderly and disabled to face higher appraisal values once this bill expires.
- 5. It shifts the tax burden of almost 10 million people to everyone else.

#### **Proposition 12 - SJR 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."

YES

## **Proposition 13 - SJR 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."

All of the homestead exemptions are for only 2 years and this amendment will result in almost \$5 billion in lost funds to the state requiring additional taxes to cover the lost revenue

- 1. This is temporary, it is only effective from 2025 to 2027 just enough time to for the legislature to get through the 2026 election and legislative session, then it goes away. This appears to be a ploy to garner votes and quiet the outrage from taxpayers.
- 2. Property valuations will continue to rise rendering this deduction, in many cases, useless and leaving even higher property taxes once this bill expires.

## **Proposition 14 - SJR 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."

**NO** this will increase the budget could increases taxes

- 1. This bill uses taxpayer funds to provide income for pharmaceutical industries and colleges.
- 2. Transferring the money from the state general fund will result in 3 billion dollars that will have to be provided for with increased taxes.

# **Proposition 15 - SJR 34**

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

**YES** This bill reaffirms the parents God given right to raise their children

The original version of this bill had language in it that many people had issue with which gave parents rights over their children unless the state had a compelling interest. That problematic language was removed. The current version of this bill as written reaffirms the parent's rights over their children.

#### **Proposition 16 - SJR 37**

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

# **Proposition 17 - HJR 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

YES