

EXPLANATORY STATEMENTS
THE NOVEMBER 4, 2025 TEXAS CONSTITUTIONAL AMENDMENTS ELECTION

PROPOSITION NUMBER 1
(SJR 59)

The proposed amendment will appear on the ballot as follows: ***“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 education programs offered by the Texas State Technical College System.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 1 proposes to establish two special funds in the state treasury to provide a dedicated funding for capital projects and equipment purchases related to educational programs offered by the TSTC System.

Prop. 1 requires the Texas Comptroller to manage funds available for use by the TSTC System and authorizes the TSTC Board of Regents to use funds available to acquire land, construct and equip buildings and other permanent improvements, make major repairs and rehabilitations of buildings or other permanent improvements, acquire capital equipment, acquire library books and materials, make payment of the principal and interest due on any bonds or notes used to finance permanent improvements, or for any other purpose authorized by law.

The TSTC System could not use the appropriated funds to construct, equip, repair, or rehabilitate buildings or other permanent improvements that are to be used for intercollegiate athletics or auxiliary enterprises.

LEAGUE OF WOMEN VOTERS OF TEXAS: TSTC was established in 1965 to provide technical vocational education. It currently has 11 colleges across the state and offers two-year degrees and certificates in technical and vocational areas. 11,436 students attended TSTC in 2023-2024.

Prop. 1 would use \$52 million to create a permanent fund to support TSTC; the earnings would be used for capital projects such as buying land, buildings, and equipment to support the educational programs offered by these colleges.

★ ARGUMENTS FOR

- Provides a reliable source of funding for Texas State Technical Colleges.
- This fund would support a skilled workforce which is needed by Texas businesses and industry.
- A healthy technical college system helps Texans who desire a career in these fields.

★ ARGUMENTS AGAINST

- This money could be used to fund community colleges across Texas which already provide two-year degrees and certificates and serve as many as 700,000 students per year.
- Businesses should pay for their own job training and certifications.
- Money for the permanent fund should be returned to the taxpayers.

THE TEXAS TRIBUNE EXPLAINS: This amendment would create an endowment for the Texas State Technical College Program. Unlike other public two-year colleges, TSTC does not have taxing authority to issue bonds, and underfunding has led to a halt in critical capital improvements. If voters approve, TSTC officials have said they will use the money to fix campus infrastructure, upgrade classroom equipment, and expand its footprint across the state. This comes after Gov. Greg Abbott made workforce training a priority during the regular legislative session. Texas employers have been signaling a decline in skilled workers for fields such as plumbing and welding, saying this could threaten Texas’s economy. Proponents of this allocation of funds say it would help build facilities for training and close the skills gap in Texas. Critics have said creating an endowment for TSTC would limit government spending oversight and transparency.

PROPOSITION NUMBER 2 (SJR 18)

The proposed amendment will appear on the ballot as follows: ***“The constitutional amendment prohibiting the imposition of a tax on the realized or unrealized capital gains of an individual, family, estate, or trust.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 2 proposes to prohibit the legislature from imposing a tax on the realized or unrealized capital gains of an individual, family, estate, or trust. This prohibition would include a tax on the sale or transfer of a capital asset that is payable by an individual, family, estate, or trust selling or transferring the asset.

The proposed amendment would not prohibit the imposition or change in the rate of an ad valorem tax on property; a sales tax on the sale of goods or services; or a use tax on the storage, use, or other consumption in this state of goods or services.

LEAGUE OF WOMEN VOTERS OF TEXAS: When a capital asset (an investment such as stocks, bonds, and real estate) increases in value, the increase is considered a capital gain. Realized capital gains are the profits made when the investment is sold. Unrealized capital gains are the potential profit that could be made if that investment were sold at its then-current market value, even though it is not sold.

Texas does not currently tax either realized capital gains, and the recent Legislature did not propose any such tax.

★ ARGUMENTS FOR

- The proposed amendment would help maintain Texas’ reputation as a business friendly and tax friendly state.
- Taxing capital gains reduces incentives for savings and investments, and lowers economic growth.
- Putting this ban on capital gains taxes in the constitution would provide certainty for financial institutions interested in expanding in Texas.

★ ARGUMENTS AGAINST

- In the future, the Legislature would not be able to tax capital gains even if there were a budget deficit and these revenues were needed.
- This proposition is unnecessary because a capital gains tax is not being considered by the legislature.
- Not taxing capital gains shifts the tax burden from people with wealth or assets to those without wealth who are more impacted by sales taxes.

THE TEXAS TRIBUNE EXPLAINS: This would ban the state from taxing people or businesses on profits or potential profits from capital assets, such as investments, real estate, valuable items, and certain personal property. It would also eliminate a franchise tax on business trusts, which would lead the state to lose an estimated \$152,000 in revenue per fiscal year, according to the state comptroller’s office. Proponents of the capital gains tax ban say it doubles down on the state’s income tax ban, which was approved by voters in 2019. State lawmakers suggested in an analysis that they don’t want to repeat what happened in Washington state, where officials there enacted a capital gains tax despite also prohibiting a state income tax. And during legislative discussions, state Rep. Giovanni Capriglione, a Republican from Southlake who sponsored the proposal, said that the franchise tax in business trusts “could be construed as a capital gains tax undermining Texas economic competitiveness.”

PROPOSITION NUMBER 3 (SJR 5)

The proposed amendment will appear on the ballot as follows: ***“The constitutional amendment requiring the denial of bail under certain circumstances to persons accused of certain offenses punishable as a felony.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop.3 proposes to require judges to deny bail before trial for people charged with certain serious offenses, including murder, capital murder, aggravated assault involving serious injury or a weapon, aggravated kidnapping, aggravated robbery, aggravated sexual assault, indecency with a child, and human trafficking. Bail must be denied if prosecutors show either by a preponderance of the evidence that release would not prevent the person from willfully skipping court, or by clear and convincing evidence that release would not adequately protect the community, law enforcement, or the victim. If a judge does choose to grant bail in these cases, they must set only the minimum conditions needed to prevent flight and ensure safety and issue a written order explaining their reasons. The amendment does not remove a defendant’s right to challenge the denial or amount of bail and does not require testimony at the hearing. Judges must consider the risk of nonappearance, the nature of the offense, safety concerns, and the accused person’s criminal history, and defendants have the right to legal counsel during the hearing.

LEAGUE OF WOMEN VOTERS OF TEXAS: Currently, denying bail typically requires a full trial, which makes it very rare. Therefore, if a defendant has the money to post bond, they must be released even if there is evidence that the person may commit future violent crimes.

This proposed amendment would expand the options available to officials setting bail, including the option to deny bail to ensure the safety of the community. This would apply to individuals accused of murder and similar violent offenses.

★ ARGUMENTS FOR

- Prevents high risk individuals from committing additional crimes while out on bail.
- By limiting the denial of bail to only the most serious offenses, it is assured that only those who pose the greatest risk are denied bail.
- There would be safeguards to protect defendants’ rights, such as the right to be represented by counsel at bail denial hearings, the right to appeal, and provisions to protect a right to a speedy trial.

★ ARGUMENTS AGAINST

- Judges currently have the discretion to set high bail amounts for individuals considered high risk, which can prevent their release.
- Denying bail to certain defendants could result in overcrowding of jails, requiring more taxpayer funding for additional jail staff.
- Being denied bail increases the costs for defendants and undermines the presumption of innocence.

THE TEXAS TRIBUNE EXPLAINS: This proposition would require judges to deny bail in certain cases for individuals accused of committing specific felonies, such as murder, aggravated assault, and indecency with a child. The state would have to demonstrate that bail is not enough to prevent the defendant from being a flight or public safety risk. Defendants, who are legally presumed innocent, would also be entitled to the right to an attorney during their bail hearings.

The proposal is part of a broad legislative package that Texas Republican leaders have said is needed to reduce violent crimes committed by people out on bond and to curb the ability of “activist judges” to set “weak bail.” Civil rights groups said keeping more people behind bars would add to overcrowded jails without actually improving public safety, while also pointing to a U.S. Supreme Court ruling that says “liberty is the norm, and detention prior to trial or without trial is the carefully limited exception.”

PROPOSITION NUMBER 4 (HJR 7)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 4 proposes 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. The proposed amendment would authorize the legislature to allocate and transfer funds to accounts administered by the Texas Water Development Board. The proposed amendment also allows the legislature to suspend allocations to funds to these accounts during a state of disaster declared under Chapter 418 of the Texas Government Code.

LEAGUE OF WOMEN VOTERS OF TEXAS: The Texas Water Fund is special fund created in 2023 and administered by the Texas Water Development Board to assist in financing water projects in Texas. This proposition would provide that in each fiscal year, the first \$1 billion of sales tax revenue in excess of \$46.5 billion would be allocated to the Texas Water Fund. This funding would continue through 2047 and would be used to address future water needs in Texas. The amount could be adjusted by the legislature with a two-thirds vote.

★ ARGUMENTS FOR

- The funds would be used to upgrade aging water infrastructure as well as for new water supply projects. This would address the shortfall between water demand and available water supply, and improve the safety of the water supply.
- Increasing Texas’ water supply is critical to continued economic growth and to meet the needs of farmers in Texas.
- Provides reliable funding for long-term water supply and infrastructure projects.

★ ARGUMENTS AGAINST

- New water supply projects, such as seawater desalination and the reuse of produced water, could pose environmental risks if adequate safeguards are not put in place.
- This proposed amendment transfers oversight of the monies from the legislature to the governor-appointed Texas Water Development Board.
- Water conservation is a critical component of the strategy to meet future water needs in Texas, and is not addressed by this plan.

THE TEXAS TRIBUNE EXPLAINS: Texas’ water supply is facing numerous threats, including an increasing demand for water due to rapid population growth, millions of gallons of water leaking out of old infrastructure, and climate change contributing to more droughts and altering precipitation patterns. By one estimate, the state’s municipal supply will not meet demand by 2030 if a major drought were to hit the state and no water solutions are implemented. A Texas 2036 report estimated that the state needs nearly \$154 billion by 2050 for water infrastructure, including \$59 billion for water supply projects, \$74 billion for leaky pipes and infrastructure maintenance, and \$21 billion to fix broken wastewater systems.

To help the state boost and protect its water supply, state lawmakers are asking voters to approve \$20 billion for water projects over the next two decades. If approved, up to \$1 billion of sales tax revenue would be deposited into the Texas Water Fund each year starting in 2027. The money would go to fixing aging pipes and other infrastructure; developing and increasing new water sources, such as desalination; flood mitigation projects; and supporting conservation efforts to help meet water demands. The amendment would also give the Texas Water Development Board flexibility in distributing funds.

**PROPOSITION NUMBER 5
(HJR 99)**

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop.5 proposes to allow the legislature to exempt animal feed held by the owner for retail sale from ad valorem taxation. This proposed amendment would authorize the legislature to provide additional eligibility requirements for the exemption.

LEAGUE OF WOMEN VOTERS OF TEXAS: Under current law, animal feed is typically exempt from taxation at each location or transaction during its life cycle, from the field where it’s harvested to the purchase of the feed by farmer and rancher, except for when the feed is sitting in a store as inventory.

This proposed amendment seeks to address this inconsistency by amending the Texas Constitution to authorize the Texas State Legislature to exempt animal feed held by an owner for retail sale from personal property taxes.

★ **ARGUMENTS FOR**

- Removing this tax would help lower prices for farmers and ranchers, who are already dealing with rising operational expenses.
- Animal feed is part of our food chain, of which other parts are exempt from property taxes.
- Due to the seasonal needs of the agricultural business, warehouses are fully stocked when property taxes are calculated. This results in higher taxes on sellers that are passed onto the consumers.

★ **ARGUMENTS AGAINST**

- Inventory of other businesses is taxed as personal property since they are used to produce income. This proposition would treat those businesses unfairly.
- Exemptions for one group of taxpayers can unfairly shift the tax burden to other taxpayers.
- Inventory is constantly changing so the tax break cannot be easily measured.

THE TEXAS TRIBUNE EXPLAINS: This constitutional amendment would allow state lawmakers to extend tax exemptions on animal feed to include when animal feed is held as inventory to be sold. State Rep. Cody Harris, R-Palestine, noted animal feed is already typically tax-exempt when it is harvested or purchased by a farmer or rancher. If the constitutional amendment is approved, accompanying legislation from Harris would exempt animal feed inventory from property taxes. That would lower local property tax revenue and require the state to help school districts make up for that loss, but those costs are not expected to be significant, according to a fiscal note from the state’s Legislative Budget Board.

Only a few individuals registered against the proposed constitutional amendment during legislative committee hearings. Critics have said this gives animal feed sellers an unfair advantage, according to the House Research Organization.

PROPOSITION NUMBER 6 (HJR 4)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 6 proposes to prohibit the legislature from enacting a law that imposes an occupation tax on a registered securities market operator or a tax on a securities transaction conducted by a registered securities market operator. The proposed amendment would not prohibit the imposition of a general business tax measured by business activity, a tax on the production of minerals, a tax on insurance premiums, a sales and use tax on tangible personal property or services, or a fee based on the cost of processing or creating documents. The proposed amendment would also not prohibit a change in the rate of a tax in existence on January 1, 2026.

LEAGUE OF WOMEN VOTERS OF TEXAS: Proposition 6 would amend the Texas Constitution by not allowing the state to tax securities transactions. Securities transactions are the buying and selling of financial assets such as stocks and bonds. Currently, no state levies taxes on securities transactions.

★ ARGUMENTS FOR

- Many people rely on investments like 401(k)s and IRAs to save for retirement. A tax on securities transactions could reduce their profits and make it harder to save money.
- Adding a tax on buying and selling investments could increase costs, discourage trading, and reduce the value of people's investments, which might hurt the Texas economy.
- Making this ban part of the Constitution would give financial companies more certainty, help Texas attract more investment businesses, and create jobs.

★ ARGUMENTS AGAINST

- If this ban is added to the Constitution, the state would lose a tool it might need to deal with budget problems in the future.
- Not being able to tax financial transactions might mean the state has to rely more on sales taxes to raise money later on, which puts more of a tax burden on lower-income people.
- This amendment is not needed, since no one in the state government is actually trying to create this kind of tax right now.

THE TEXAS TRIBUNE EXPLAINS: This proposal would prevent the state from creating new taxes on securities transactions, such as stock trading, and from taxing those who operate or work in the securities market, including financial institutions, brokers, and dealers.

It was prompted by a new stock exchange to open in Texas and to protect investments, including retirement accounts and pensions, following discussions of taxing financial transactions in other states, according to an analysis of the resolution calling for the constitutional amendment.

A few individuals registered against the proposal during legislative committee hearings, and critics have said the state could benefit from these taxes should it need to raise more revenue in the future, according to the House Research Organization.

PROPOSITION NUMBER 7
(HJR 133)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 7 proposes to allow the legislature to give surviving spouses of US armed services veterans a property tax exemption on their residence homestead. The proposed amendment would exempt all or part of the property tax on the spouse’s residence homestead if the veteran died from a condition or disease presumed under federal law to be service-related. The exemption would apply only to a surviving spouse who has not remarried since the veteran’s death.

LEAGUE OF WOMEN VOTERS OF TEXAS: This proposition would allow the Legislature to provide a property tax exemption for spouses of veterans who died from a condition or disease related to their service. This proposed amendment fixes a gap with respect to veterans who, while they do not qualify as fully disabled, died due to a condition or disease related to their service. These exemptions could be transferred to a subsequent property for an equal amount but would apply only to a surviving spouse who had not remarried since the veteran’s death.

★ **ARGUMENTS FOR**

- Expanding the current property tax exemption for this group ensures fair treatment for these veterans and their families.
- While this would apply to a small population of qualifying surviving spouses and have minimal financial impact to the state, the exemption would benefit military communities.

★ **ARGUMENTS AGAINST**

- Expanding property tax exemptions could reduce tax revenues for school districts and local taxing authorities, especially near communities with large populations of veteran families who could potentially qualify for the exemption.
- Exemptions for some property owners can shift the tax burden to other homeowners, making it harder for new buyers to afford homes.

THE TEXAS TRIBUNE EXPLAINS: This change would allow state lawmakers to give property tax breaks on homes to the unremarried spouses of U.S. veterans who the federal government determined died in connection to their service. State Rep. Chris Turner, D-Grand Prairie, said during legislative discussions that the change is meant to align Texas with a more recent federal law that expanded benefits for veterans exposed to toxic substances during their service.

Accompanying legislation by Turner would exempt qualifying spouses of veterans from paying any property taxes on their home if they have not remarried. The state would have to make up the reduced property tax revenue for local school districts, but it is not expected to be a significant cost, according to a fiscal note from the state’s Legislative Budget Board. An estimated 3,000 spouses could potentially benefit from the exemption, according to the fiscal note.

PROPOSITION NUMBER 8
(HJR 2)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 8 proposes to prohibit the legislature from imposing a state tax on a deceased individual’s estate because of the individual’s death, including an estate, inheritance, or death tax. The proposed amendment would prohibit the legislature from imposing a state tax on the transfer of an estate, inheritance, legacy, succession, or gift from an individual, family, estate, or trust, including generation-skipping transfers, if the tax was not in effect on January 1, 2025. The proposed amendment would also prohibit the legislature from increasing the tax rate or expanding the applicability to new parties of a transfer tax that was in effect on January 1, 2025. The proposed amendment would not prohibit the imposition or change in the rate or applicability of a general business tax measured by business activity; a tax on the production of minerals; a tax on the issuance of title insurance; a tax in existence on January 1, 2016; a tax on the transfer of a motor vehicle by gift; or an ad valorem tax on property.

LEAGUE OF WOMEN VOTERS OF TEXAS: If passed, this amendment would prohibit the state of Texas from imposing a tax on the estate of a deceased person, commonly referred to as a “death tax.” The state would still be able to impose or change real estate title and motor vehicle transfer taxes, or normal property taxes.

★ **ARGUMENTS FOR**

- Avoids double taxation since inherited assets have often been taxed previously during the deceased person’s lifetime.
- Would limit the impact on family-owned businesses, where heirs may struggle to pay the tax burden without liquidating the business.
- Inheritance taxes are complex. They cost time and money for the government to administer and for individuals to comply.

★ **ARGUMENTS AGAINST**

- Inheritance taxes can generate revenue for the government to fund public services and reduce budget deficits.
- May reduce excessive wealth accumulation, potentially contributing to a more balanced distribution of wealth.
- Encourages individuals to save and invest more during their lifetime by not relying on expected inheritance.

THE TEXAS TRIBUNE EXPLAINS: Though Texas does not currently have an inheritance tax, this measure aims to prevent lawmakers from trying to impose a tax on an estate or when an estate or inheritance is transferred. It would not eliminate other existing taxes that can be associated with an inheritance, such as unpaid property taxes, according to committee discussions on the proposal. Critics of this constitutional amendment have said it is unnecessary and would limit state lawmakers in the future, according to the House Research Organization.

PROPOSITION NUMBER 9 (HJR 1)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 9 proposes to change the amount of tangible personal property held or used for the production of income that the legislature could exempt from property taxes to \$125,000, rather than the minimum amount sufficient to recover the costs of property tax administration.

LEAGUE OF WOMEN VOTERS OF TEXAS: Local taxing authorities, such as cities, counties, hospital districts, school districts, and local college districts, tax personal property held or used for the production of income. This is a source of income used by these entities to pay for the services they provide to residents.

Business personal property that is held or used for the production of income includes inventory, computers, office furniture, manufacturing equipment, vehicles, machinery, and supplies. This does not include real estate. This tax is applied whether such personal property is owned or leased.

Currently \$2,500 of business personal property is exempt from ad valorem taxation by local taxing entities. Prop. 9 would increase that exemption to \$125,000 and would simplify the reporting requirements.

★ ARGUMENTS FOR

- Raising the exemption to \$125,000 would ease the tax burden on small businesses, helping them keep more of their money to invest and grow.
- This would simplify tax reporting for small businesses with less than \$125,000 of personal property.
- The Legislature could use part of the state’s general revenue to make up for any funding loss to school districts, ensuring they still receive adequate support.

★ ARGUMENTS AGAINST

- The Legislature did not provide additional monies to cities, counties, hospital districts, and college districts. To make up for the loss of revenue, these other local taxing entities may have to raise taxes or cut services.
- The Legislature may not be able to make up for the loss of funds to school districts should the economy slow and cause a budget deficit.
- This proposed amendment favors businesses at the expense of local residential taxpayers and taxing authorities.

THE TEXAS TRIBUNE EXPLAINS: This amendment, along with accompanying legislation, would exempt up to \$125,000 of businesses’ inventory or equipment from being taxed by school districts, cities, counties or any other taxing entity. Under current law, businesses don’t have to pay taxes on that property if it’s worth \$2,500 or less.

The state would help pick up the tab for the amount of property tax revenue school districts would lose. This would cost the state an estimated \$193.5 million from general revenue in 2027 and more than \$100 million annually from general revenue in subsequent fiscal years, according to a fiscal note from the Legislative Budget Board. Other taxing entities, like cities and counties, would either have to raise tax rates to make up for the lost revenue or go without it.

Critics, including some local officials, have noted that the tax cuts could be applied by businesses at multiple locations, according to the House Research Organization. Proponents, including several business and industry associations, have said eliminating administrative and tax burdens for businesses would contribute to economic growth that could outweigh local revenue losses. Recapture payments, or the tax revenue that school districts with higher property values send back to the state to help fund poorer school districts, would also go down.

PROPOSITION NUMBER 10
(SJR 84)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 10 proposes to allow the legislature to create a temporary property tax exemption for the appraised value of an improvement to a person’s residence homestead that is completely destroyed by a fire. Prop. 10 would authorize the legislature to prescribe the duration of the exemption and to establish additional eligibility requirements for the exemption.

LEAGUE OF WOMEN VOTERS OF TEXAS: If passed, this proposition would allow the legislature to pass a law that would exempt a home that has been destroyed by fire from property taxes for a period of time (to be determined by the legislature).

★ **ARGUMENTS FOR**

- There is currently no process for tax assessors to recalculate a homeowner’s tax bill if property is destroyed by a fire after the date of appraisal. The legislation allowed under this proposition would set forth such a process.
- This proposition would provide relief to homeowners whose property was appraised before a fire destroyed their home and substantially reduced its value.

★ **ARGUMENTS AGAINST**

- In order to obtain this exemption, the property must be completely destroyed. It does not grant relief to homeowners whose property was significantly damaged.
- The benefits of this tax break do not flow to owners of property destroyed by disasters other than fires, unless it is in a governor-declared disaster area.

THE TEXAS TRIBUNE EXPLAINS: This amendment and accompanying legislation would create a process to temporarily lower property taxes on homes destroyed by fire. Homeowners could apply for an adjusted tax bill on the restored home for the year in which the fire occurred, according to the accompanying legislation. To qualify, the homeowner’s home would have to remain uninhabitable for at least 30 days after the fire. These property tax bill reductions could lower local tax revenue and require the state to help make up for school districts’ losses, but potential costs for the state could not be calculated, according to the legislation’s fiscal note.

PROPOSITION NUMBER 11 (SJR 85)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 11 proposes to authorize the legislature to increase the amount of the exemption from property taxation by a school district of the market value of the residence homestead of a person who is 65 years of age or older or a person who is disabled from \$10,000 to \$60,000.

LEAGUE OF WOMEN VOTERS OF TEXAS: This proposed amendment would authorize the state legislature to increase the property tax homestead exemption for persons who are age 65 or older or who have disabilities from the current \$10,000 to \$60,000. This amount is in addition to the regular homestead exemption.

In addition, the legislature plans to appropriate funds to reimburse impacted school districts. The additional tax exemption would take effect for the tax year that began January 1, 2025.

★ ARGUMENTS FOR

- This proposed increase in property tax exemption for the elderly and disabled helps to protect individuals on a fixed income to continue to own a home.
- The positive impact of this proposition will be widespread, expecting to reduce taxes for more than 2 million homeowners.
- The amendment allows the legislature to appropriate funds to reimburse public school districts so they do not experience a loss in funding.

★ ARGUMENTS AGAINST

- Additional tax cuts reduce the money available for public services such as schools, healthcare, and infrastructure.
- An economic downturn could significantly change the state's financial position. The state should not count on its current budget surplus to make permanent spending commitments.
- Texas should consider limits to property tax payments based on a household's ability to pay. Not all senior adults or persons with disabilities are low income.

THE TEXAS TRIBUNE EXPLAINS: This constitutional amendment would allow the state to raise a homestead exemption, a discount on school property taxes that lowers how much of a home's value can be taxed to pay for public schools. The increased exemption would shave off \$60,000 from the taxable value of elderly or disabled Texans' homes, rather than just \$10,000 under the current exemption.

Coupled with another homestead exemption generally available to Texas homeowners, which lawmakers are also asking voters to increase to \$140,000 through another ballot proposition, elderly or disabled Texans could get homestead exemptions of up to \$200,000 if the other proposition is also approved by voters.

If the increased exemption for elderly or disabled homeowners is approved by voters, the state would have to help pay for revenue school districts lose. That could cost the state more than \$1.2 billion in general revenue for the next two fiscal years and upwards of \$477 million annually after that, according to a fiscal note from the state's Legislative Budget Board. Recapture payments, or the tax revenue that school districts with higher property values send back to the state to help fund poorer school districts, would also go down.

Though these tax cuts for elderly and disabled Texans haven't faced much public pushback, some have raised concerns that such broad exemptions could be unsustainable for the state to pay for in the future.

PROPOSITION NUMBER 12 (SJR 27)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 12 proposes to change the membership and procedures of the State Commission on Judicial Conduct (SCJC). Prop. 12 would: (1) change the membership of the SCJC so that it is composed of 6 judges appointed by the Texas Supreme Court and 7 citizens appointed by the Governor, with both groups of appointees requiring Senate consent; (2) restrict the SCJC’s power to issue a private reprimand (or impose a requirement that the person obtain additional training or education) to a person who has not previously been issued a private reprimand and in response to a complaint that does not allege criminal behavior; (3) require the SCJC to find that a person engaged in willful or persistent conduct that is clearly inconsistent with the proper performance of a judge’s duties, or determine that there is other good cause, before issuing a public admonition or punishment; (4) expand the SCJC’s power to order suspension without pay as punishment; (5) give the chief justice of the Texas Supreme Court the power to select the appellate-court justices to serve on a tribunal to review the SCJC’s recommendation for the removal or retirement of a person from office, without any requirement that each court of appeals designate one of its members for consideration by the chief justice; and (6) direct the Texas Supreme Court and Governor to appoint SCJC members to initial terms of 2, 4, and 6 years starting on January 1, 2026, with the succeeding terms to be 6 years, so that upon completion of the initial terms, the SCJC will be composed of members serving staggered 6-year terms.

LEAGUE OF WOMEN VOTERS OF TEXAS: The State Commission on Judicial Conduct (SCJC) is a Texas state agency that investigates judicial misconduct and disability. This proposed amendment addresses who selects the members in the following ways:

- The number of appointees by the governor increases from 5 to 7;
- The number of appointees by the Texas Bar decreases from 2 to 0; and
- The number of appointees by the Supreme Court will remain at six.

Appointments will be subject to the advice and consent of the Texas Senate. The minimum age of appointees will increase from 30 to 35. All 7 judges who make up the Review Tribunal (responsible for reviewing the actions of the SCJC) will be appointed by the Texas Supreme Court Chief Justice. Currently, the Review Tribunal judges are selected by various judges of the Texas Courts of Appeals. Prop. 12 would also make changes necessary to implement various reforms of Texas courts and to increase the base pay of district and other judges.

★ ARGUMENTS FOR

- By allowing the governor two more members rather than allowing the Texas Bar to appoint members, the public may have more influence in considering complaints against judges since the governor is elected.
- The judicial reforms passed related to this amendment could eliminate the backlog of complaints against judges by establishing timelines for investigation and decisions as well as increasing the transparency, accountability and efficiency of the judicial branch.
- Judges’ base salaries could be adjusted under the new legislation without tying legislators’ pensions to judicial salaries.

★ ARGUMENTS AGAINST

- Giving the Governor power to appoint a majority of the members (7 of 13) of the SCJC concentrates too much power in the executive branch. While judges are independently elected by the people, this constitutional amendment could allow the Governor to influence how judges are disciplined if they disagree with him.
- The strengthened accountability measures that would be allowed may be an overreach by the legislative branch over the judicial branch.
- If passed, the costs to taxpayers of judicial salaries and new staff hired to support the work of the SCJC would increase.

THE TEXAS TRIBUNE EXPLAINS: This amendment would change the make-up of Texas' State Commission on Judicial Conduct and related processes and powers.

Currently, the State Commission on Judicial Conduct is made up of the following:

- 6 judges from six different court levels,
- 2 attorneys appointed by the State Bar of Texas who aren't judges, and
- 5 citizens appointed by the governor who are at least 30 years of age and aren't attorneys or judges.

If approved, the constitutional amendment would beef up the citizen representation on the commission by changing the makeup to:

- 6 judges or justices of courts appointed by the Texas Supreme Court of, 2 of whom would have to be trial court judges (judicial members of the commission would not be allowed to be judges in the same type of court), and
- 7 citizens appointed by the governor, who are at least 35 years of age.

Commission members would still have to be confirmed by the Texas Senate.

Other significant changes to the judicial conduct review process would tweak how the chief justice of the Texas Supreme Court selects review tribunals. These tribunals, made up of 7 Court of Appeals justices, review the commission's recommendation for the removal or retirement of a judge. The amendment would also adjust when and how the commission and review tribunal would have to discipline judges, including in some cases by prohibiting a person from holding judicial office in the future.

The terms of the current commissioners would expire by July 2026. A temporary provision in the constitutional amendment would authorize the Texas Supreme Court and the governor to begin appointing additional commissioners with staggered terms, of either 6, 4 or 2 years, beginning in 2026.

Proponents of the proposed changes said they would promote transparency and accountability in the judicial system and allow judicial misconduct to be addressed fairly and swiftly. Some critics said that increasing the number of members of the public on the commission could politicize the judicial discipline process, according to the House Research Organization.

PROPOSITION NUMBER 13 (SJR 2)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 13 proposes a constitutional amendment to increase the mandatory homestead exemption from property taxation for general elementary and secondary public-school purposes from \$100,000 to \$140,000 of the market value of the residence.

LEAGUE OF WOMEN VOTERS OF TEXAS: A homestead exemption is the amount of the appraised value of a primary residence that is not subject to taxes by a local school district. Property taxes are typically calculated using the appraised value minus the exemption amount, thereby lowering a homeowner’s overall taxes.

If passed, this amendment would increase the current homestead tax exemption from \$100,000 to \$140,000. The law related to this proposed amendment requires that the state reimburses school districts for revenues lost due to this higher exemption amount.

★ ARGUMENTS FOR

- Reducing property taxes may help low-income families to stay in their homes.
- The 2025 legislature has enacted \$8.5 billion in funding for school districts to help reduce reliance on property taxes for school financing.
- Without an increase in the homestead exemption, higher property values could increase a homeowners’ tax bill even if tax rates do not change.

★ ARGUMENTS AGAINST

- Shifting away from property taxes to fund public schools could result in higher sales taxes, higher taxes on businesses, or underfunding of public schools.
- Property tax reductions give no relief to renters, many of whom are struggling with high rents.
- Even with the \$8.5 billion in funding allocated to public schools by the legislature, Texas’ public schools are underfunded. This situation could get worse should the Texas economy slow.

THE TEXAS TRIBUNE EXPLAINS: This constitutional amendment would allow Texans who own their home to see a boost in the state’s homestead exemption, or the slice of a home’s value that can’t be taxed to pay for public schools. The proposal would shave off \$140,000 off the taxable value of the home, instead of the current \$100,000.

The owner of a typical Texas home — valued at \$302,000 last year, according to Zillow — would have saved about \$490 on their school property taxes had the higher exemption been in place last year, a Tribune calculation shows. Those savings result from a combination of the increased homestead exemption and cuts to school tax rates in the state’s upcoming two-year budget.

Accompanying legislation would put the state on the hook for the revenue school districts lose if the increased exemption passes. That’s estimated to cost the state more than \$2.7 billion in general revenue for the 2026-2027 budget cycle and more than \$1 billion annually after that, according to the fiscal note for the accompanying school finance legislation. Recapture payments, or the tax revenue that school districts with higher property values send back to the state to help fund poorer school districts, would also go down.

Some critics have said the state should do more to limit local tax rates and spending so that tax bills don’t continue to rise, according to the House Research Organization.

PROPOSITION NUMBER 14
(SJR 3)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 14 proposes to require the legislature to establish a new state agency, the Dementia Prevention and Research Institute of Texas (DPRIT). The proposed amendment would create the Dementia Prevention and Research Fund to be administered by DPRIT and would require DPRIT to be responsible for awarding financial grants for research on and the prevention and treatment of dementia, Alzheimer’s disease, Parkinson’s disease, and related disorders. The proposed amendment would also authorize the Texas Comptroller to transfer \$3 billion from the state general revenue fund to the Dementia Prevention and Research Fund.

LEAGUE OF WOMEN VOTERS OF TEXAS: This amendment proposes establishing the Dementia Prevention and Research Institute of Texas (DPRIT). The goal of DPRIT is to accelerate research that leads to breakthroughs in the prevention and treatment of dementia and related disorders.

DPRIT would be created with an initial \$3 billion investment that is anticipated to last at least 10 years. Up to \$300 million could be spent each year on research grants, facilities, and operations. The fund will consist of money from the Legislature, investment income, grants, and gifts. Safeguards would be in place to ensure the grant money is awarded based on merit and is used properly.

★ **ARGUMENTS FOR**

- The need for more proven dementia prevention strategies and treatments is urgent, due to the state’s aging population. More than 400,000 Texans suffer from dementia, expected to climb to 500,000+ by 2030. Dementia costs Texas families about \$3.9 billion a year and is not as well researched as other chronic diseases.
- DPRIT will accelerate innovation, expedite research, and attract top talent to the state.
- Texas could become a national leader in dementia research, with commercial potential that would benefit society.

★ **ARGUMENTS AGAINST**

- Agency leaders will be appointed by politicians which could lead to distribution of money based on favoritism rather than scientific expertise.
- Rather than creating a new government agency/bureaucracy, the money should be returned to the citizens of Texas.
- Medical research should be left to the private sector and the free market.

THE TEXAS TRIBUNE EXPLAINS: This amendment would provide \$3 billion to create the Dementia Prevention and Research Institute of Texas to study dementia, Alzheimer’s, Parkinson’s disease and other brain related conditions. The measure received bipartisan support from a majority of lawmakers and was one of Lt. Gov. Dan Patrick’s legislative priorities.

If voters approve the constitutional amendment, an initial \$3 billion in state surplus revenue would be transferred to the fund, and a board appointed by Patrick, House Speaker Dustin Burrows, R-Lubbock, and Gov. Greg Abbott would be set up to approve research proposals. Going forward, the institute would receive up to \$300 million annually. This funding is intended to attract physicians, researchers, and experts to Texas.

The fund and institute are modeled after the state’s Cancer Research and Prevention Institute, which has become the country’s second largest funder of cancer research.

PROPOSITION NUMBER 15

(SJR 34)

The proposed amendment will appear on the ballot as follows: ***“The constitutional amendment affirming that parents are the primary decision makers for their children”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 15 proposes 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.

LEAGUE OF WOMEN VOTERS OF TEXAS: Parents have constitutional rights to make decisions for their children based on federal case laws. Because laws can change over time, including the rights of parents, the Texas Constitution would permanently establish the right of parents to raise and educate their children.

★ ARGUMENTS FOR

- This proposition would clearly affirm the primary authority of parents over their children and would limit the power of the government to make decisions for children.
- This proposition could establish that parents have the right to decide what values and ideas are taught to children in public schools.
- Children are best raised and educated by parents who know each child’s needs.

★ ARGUMENTS AGAINST

- If approved, this amendment could disrupt public school education due to parents trying to control curriculum and rules for all children based on their own beliefs and ideas.
- The rights of parents are already established based on years of court decisions and numerous laws.
- Elevating the rights of parents to the constitutional level could prevent necessary intervention to protect children from abuse and neglect.

THE TEXAS TRIBUNE EXPLAINS: This proposal would include parental rights, as currently outlined in federal case law, in the Texas Constitution. The intent of the amendment is to protect parental rights since “case law can change and disappear over time with the appointment of new judges,” according to an analysis of the legislation.

The constitution would be amended to include the following: “Provides that, to enshrine truths that are deeply rooted in this nation’s history and traditions, the people of Texas hereby 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.”

Some questions were raised during legislative discussions about how the proposal would ensure children’s voices are also heard.

PROPOSITION NUMBER 16
(SJR 37)

The proposed amendment will appear on the ballot as follows: ***“The constitutional amendment clarifying that a voter must be a United States citizen”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 16 proposes a constitutional amendment to provide that only United States citizens are allowed to vote in Texas elections.

LEAGUE OF WOMEN VOTERS OF TEXAS: The Texas Constitution does not explicitly state that non-citizens cannot vote in state or local elections. However, to vote in state and local elections you must be registered to vote, and to register you must be a citizen.

★ ARGUMENTS FOR

- Those in favor of this proposition are concerned that some states allow non-citizens to vote in local elections. This amendment would prevent Texas counties and cities from allowing non-citizens to vote in local elections.
- Adding this amendment to the constitution would make it difficult to change in the future.

★ ARGUMENTS AGAINST

- This amendment is unnecessary because non-citizen voting is extremely rare and already illegal in Texas.
- Citizenship is already required for voter registration and is verified by state and local procedures.

THE TEXAS TRIBUNE EXPLAINS: This amendment would add language to the Texas Constitution to explicitly say that “persons who are not citizens of the United States” cannot vote in the state. Though U.S. citizenship is already required to register to vote in Texas, this amendment aims to prevent local governments in Texas from allowing local residents who are not citizens to vote in local elections and comes in response to other states passing such policies, according to analysis of the legislation.

Critics of the measure said it is redundant and unnecessary.

PROPOSITION NUMBER 17
(HJR 34)

The proposed amendment will appear on the ballot as follows: ***“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.”***

TEXAS SECRETARY OF STATE / OFFICIAL SUMMARY: Prop. 17 proposes to allow the legislature to exempt from property taxation, in counties that border the United Mexican States, the portion of a real property’s assessed value that arose from the installation or construction of border security infrastructure and related improvements. The proposed amendment would authorize the legislature to define “border security infrastructure” and prescribe additional eligibility requirements for the exemption.

LEAGUE OF WOMEN VOTERS OF TEXAS: Currently, Texas makes a one-time payment to property owners that voluntarily sign an easement contract to host the border wall. There is no tax exemption available to property owners for the assessed value of the property for border security infrastructure. The resolution would authorize the Legislature to define “border security infrastructure” and establish additional eligibility requirements for the exemption. The resolution will only apply in counties along the Texas-Mexico border.

★ **ARGUMENTS FOR**

- This proposition would encourage private property owners to support border security efforts.
- The tax exemption would cover any potential increase in property value from border infrastructure constructed for the property owner.
- The proposed amendment does not reduce the appraised value of the existing property.

★ **ARGUMENTS AGAINST**

- Exempting property value from the tax rolls would narrow the tax base and could shift the tax burden onto other property owners or reduce revenues for local public services.
- Border security infrastructure and exemption qualifications are not defined and therefore are subject to legislation interpretation.
- Militarization of the border may be encouraged by granting property tax relief for border wall infrastructure.

THE TEXAS TRIBUNE EXPLAINS: This proposal and accompanying legislation would allow the state to prevent property value in border counties from increasing due to border security infrastructure and related improvements.

This new exemption could reduce local tax revenue, but costs to the state to help address school district losses are not expected to be significant, according to a fiscal note. Other local governments may have to raise tax rates to offset the losses, according to the fiscal note.

Proponents of the measure say this will address concerns that border security infrastructure added to private land by the state could increase that property’s appraisal and burden on property owners, according to the House Research Organization. Critics have said the state should not incentivize more border security infrastructure on private land and that the change could shift the tax burden to other local property owners.