

SENATE JOINT RESOLUTION 45
By Norris

A RESOLUTION to propose an amendment to Article II, Section 28, of the Constitution of the State of Tennessee, to authorize property tax relief for elderly homeowners and disabled homeowners.

BE IT RESOLVED BY THE SENATE OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, That a majority of all the members of each house concurring, as shown by the yeas and nays entered on their journals, that it is proposed that Article II, Section 28, of the Constitution of Tennessee be amended by inserting the following paragraphs immediately after the fifth paragraph:

By general law, the Legislature shall provide counties and municipalities the option to locally exempt all or any part of county or municipal real property taxes otherwise owed by elderly persons on owner-occupied residential property. The definition and application of the local exemption and the manner in which it may be waived shall be as prescribed by the Legislature by means of general law. The cost of any such locally exercised option shall be borne by the county or municipality exercising such option.

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By general law, the Legislature shall also provide counties and municipalities the option to locally exempt all or any part of county or municipal real property taxes otherwise owed by totally and permanently disabled persons, irrespective of age, on owner-occupied residential property. The definition and application of the local exemption and the manner in which it may be waived shall be as prescribed by the Legislature by means of general law. The cost of any such locally exercised option shall be borne by the county or municipality exercising such option.

BE IT FURTHER RESOLVED, That the foregoing amendment be referred to the One Hundred Fourth General Assembly and that this resolution proposing such amendment be published by the Secretary of State in accordance with Article XI, Section 3, of the Constitution of Tennessee.

BE IT FURTHER RESOLVED, That the Clerk of the Senate is directed to deliver a copy of this resolution to the Secretary of State.