2025 TEXAS CONSTITUTIONAL AMENDMENTS

Prop #	Description	Est. County Budget Impact	Summary of impact to the taxpayer
1	Establish Special Funds for State Technical College System Amendment(SJR 59)	No identified financial impact to the County	If this passes, a conditional budget allocation will dedicate $850 million in general revenue to launch the endowment.
2	Prohibit Capital Gains Tax on Individuals, Family, Estates, and Trusts Amendment (SJR 18)	No identified financial impact to the County	This would prohibit a tax on the realized or unrealized capital gains of an individual, family, estate, or trust.
3	Denial of Bail for Certain Violent or Sexual Offenses Punishable as a Felony Amendment (SJR 5)	Undetermined financial impact to the County	This would allow for the denial of bail to individuals accused of certain violent or sexual offenses punishable as a felony. If this passes, the monetary impact cannot be determined at this time due to the multiple complex scenarios that may arise. It is possible that this amendment could result in an increased jail population and impact federal revenue received by the County.
4	Allocate Portion of Sales Tax Revenue to Water Fund Amendment (HJR 7)	No identified financial impact to the County	If this passes, the state would dedicate a portion of the revenue derived from state sales and use taxes to the Texas Water Fund
5	Property Tax Exemption on Retail Animal Feed Amendment (HJR 99)	Minimal financial impact to the County	If this passes, this amendment would authorize the legislature to establish a property tax exemption on animal feed held by the owner of the property for retail sale.
6	Prohibit Taxes on Certain Securities Transactions Amendment (HJR 4)	No identified financial impact to the County	If this passes, this amendment would prohibit 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.
7	Establish Homestead Exemption for Surviving Spouses of Veterans Killed by a Service-Connected Condition or Disease Amendment (HJR 133)	Undetermined financial impact to the County because the financial impact is dependent on	If this passes, this amendment would authorize the legislature to make more surviving spouses of deceased veterans eligible to receive a homestead property tax exemption.

		the number of eligible individuals and available State reimbursement.	
8	Prohibit Estate Taxes and New Taxes on Estate Transfers, Inheritances, and Gifts Amendment (HJR 2)	No identified financial impact to the County	If this passes, this amendment would prohibit the state legislature from enacting laws imposing state taxes on a decedent's property or the transfer of an estate.
9	Authorize Tax Exemption for Tangible Property Used for Income Production Amendment (HJR 1)	No identified financial impact to the County	If this passes, this amendment would authorize the state legislature to exempt $125,000 of the market value of personal tangible property used for income production from taxes. Potential Result Authorizes a decrease for businesses' taxable tangible personal property. Businesses with tangible personal property of 125,000 or less, would not be required to pay taxes on their tangible personal property. Businesses with tangible personal property of more than $125,000 would only pay taxes on their tangible personal property over the $125,000 amount. Due to the no new revenue tax rate calculation, the County tax rate will increase to offset the deduction, and some taxpayers may see an increase in their property taxes.
10	Homestead Exemption for Improvements Made to Residence Destroyed by Fire Amendment (SJR 84)	Minimal financial impact to the County	If this passes, this amendment would authorize the legislature to provide a temporary homestead exemption for improvements made to residences destroyed by fire.
11	Increase Homestead Tax Exemption for Elderly and Disabled Amendment (SJR 85)	No identified financial impact to the County	If this passes, this amendment would authorize the legislature to increase the homestead property tax exemption taxed by a school district from $10,000 to $60,000 for homesteads owned by elderly or disabled individuals.

12	Change Membership and Authority of State Commission on Judicial Conduct Amendment (SJR 27)	No identified financial impact to the County	If this passes, this amendment would change the composition of the state Commission on Judicial Conduct, provides for a temporary tribunal to review the commission's recommendations, and changes the authority governing judicial misconduct.
13	Increase Homestead Property Tax Exemption Amendment (SJR 2)	No identified financial impact to the County	If this passes, this amendment would increase the property tax exemption taxed by school districts from $100,000 to $140,000 of the market value of a homestead.
14	Establish Dementia Prevention and Research Institute of Texas Amendment (SJR 3)	No identified financial impact to the County	If this passes, this amendment would give $3 billion from the state general revenue fund to establish the Dementia Prevention and Research Institute of Texas.
15	Parental Rights Amendment (SJR 34)	No identified financial impact to the County	If this passes, this amendment would provide that parents have the right "to exercise care, custody, and control of the parent's child, including the right to make decisions concerning the child's upbringing."
16	Citizenship Voting Requirement Amendment (SJR 37)	No identified financial impact to the County	If this passes, this amendment would amend the Texas Constitution to provide that "persons who are not citizens of the United States" cannot vote.
17	Property Tax Exemption for Border Security Infrastructure Amendment (HJR 34)	Minimal financial impact to the County	If this passes, this amendment would authorize the state legislature to provide for a property tax exemption for the construction of border infrastructure on property located in a county that borders Mexico.