

by: _____

J.R./H.B./S.B. No. _____

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the abolition of all ad valorem property taxation and
3 all property tax liens.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. (a) The legislature finds that:

6 (1) the imposition of ad valorem property taxes is
7 the feudal system which is contrary to one of the two main
8 purposes for which the United States was created and settled;

9 (2) Article 16 Section 48 of the Texas Constitution
10 adopts all applicable common law existing prior to the 1876
11 Constitution including the English Saxon common law rule of
12 property ownership in the allodial nature being unalienable and
13 disencumbered by any superior;

14 (3) the presumed existence of alienable property for
15 the purpose of government finance in the applicable common law
16 prior to the Constitution was a mistake which must be vacated;

17 (4) the use of ad valorem property taxation to pay
18 for any government service is contradictory to the whole purpose
19 of lawful government as the person has their unalienable property
20 aliened in order to protect their unalienable property;

21 (5) the use of ad valorem property taxation to fund
22 public education is contradictory to Article 7 Section 1 as it
23 takes the property of the student's family in order to teach them
24 how to defend their property;

25 (6) ad valorem property tax converts the true owning
26 people into tenants and converts the state the people created to
27 protect their property into the owners of the property and
28 perverts the true nature of lawful government.

29 (b) It is the intent of the legislature to
30 abolish all ad valorem property taxation in Texas and to create
31 lawful means of taxation which does not confiscate or alien the

1 unalienable property of the people, and fund state services
2 including public education with taxation that does not violate
3 the principles of lawful government.

4 SECTION 2. (a) Title 1, Tax Code, is repealed.

5 (b) Notwithstanding any other law, this state or a
6 political subdivision of this state may not impose an ad valorem
7 property tax. To the extent of a conflict, this section controls
8 over a conflicting provision in a general or special law.

9 (c) The change in law made by this section does not affect
10 tax liability accruing before the effective date of this section.
11 That liability continues in effect as if this section had not
12 been enacted, and the former law is continued in effect for the
13 collection of taxes due and for civil and criminal enforcement of
14 the liability for those taxes.

15 (d) This section takes effect January 1, 2022.

16 SECTION 3. Except as otherwise provided by this Act, this
17 Act takes effect September 1, 2017.