

By: Perry

S.J.R. No. 19

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting the legislature
2 from imposing certain taxes on the transfer of an estate,
3 inheritance, legacy, succession, or gift.

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

5 SECTION 1. Article VIII, Texas Constitution, is amended by
6 adding Section 26 to read as follows:

7 Sec. 26. (a) Except as provided by Subsection (b) of this
8 section, the legislature may not:

9 (1) impose a state tax on the transfer of an estate,
10 inheritance, legacy, succession, or gift from an individual,
11 family, estate, or trust to another individual, family, estate, or
12 trust, including a tax on a generation-skipping transfer, if the
13 tax was not in effect on January 1, 2025; or

14 (2) increase the rate or expand the applicability of a
15 state tax described by Subdivision (1) of this subsection that was
16 in effect on January 1, 2025, beyond the rate or applicability of
17 the tax that was in effect on that date.

18 (b) This section does not prohibit the imposition or change
19 in the rate or applicability of a tax:

20 (1) described by Section 29(b) of this article; or

21 (2) applicable to the transfer of a motor vehicle by
22 gift.

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 4, 2025.

1 The ballot shall be printed to permit voting for or against the
2 proposition: "The constitutional amendment to prohibit the
3 legislature from imposing certain taxes on the transfer of an
4 estate, inheritance, legacy, succession, or gift."