By: Raymond H.J.R. No. 8

## A JOINT RESOLUTION

- 1 proposing a constitutional amendment prohibiting the taxation of
- 2 the sale or use of certain food, drinks, and medicine.
- 3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 4 SECTION 1. Article VIII, Texas Constitution, is amended by
- 5 adding Section 25 to read as follows:
- 6 Sec. 25. The legislature may not enact a general law that
- 7 would impose a state tax on the sale or use of:
- 8 (1) food or a drink that was not subject to taxation
- 9 under Chapter 151, Tax Code, on January 1, 2004; or
- 10 (2) a medicine that was not subject to taxation under
- 11 Chapter 151, Tax Code, on January 1, 2004.
- 12 SECTION 2. The following temporary provision is added to
- 13 the Texas Constitution:
- 14 TEMPORARY PROVISION. (a) This temporary provision applies
- to the constitutional amendment proposed by the 78th Legislature,
- 4th Called Session, 2004, prohibiting the taxation of the sale or
- 17 use of certain food, drinks, and medicine, and expires December 31,
- 18 <u>2006</u>.
- 19 (b) If the 78th Legislature, during the 4th Called Session
- 20 or a later special session, enacts a general law prohibited by
- 21 Section 25, Article VIII, of this constitution, the portion of the
- general law that violates that section expires January 1, 2005.
- 23 SECTION 3. This proposed constitutional amendment shall be
- submitted to the voters at an election to be held November 2, 2004.

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- 1 The ballot shall be printed to permit voting for or against the
- 2 proposition: "The constitutional amendment prohibiting the
- 3 taxation of the sale or use of certain food, drinks, and medicine."