

By: West

H.J.R. No. 17

A JOINT RESOLUTION

1 proposing a constitutional amendment to require a two-thirds vote  
2 of the membership of the house of representatives to enact certain  
3 tax bills.

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 25 to read as follows:

7 Sec. 25. (a) An affirmative vote of two-thirds of the  
8 members elected to the house of representatives is required for  
9 passage by the legislature of a bill that:

10 (1) imposes a state tax;

11 (2) increases the rate of a state tax;

12 (3) extends the application of a state tax to a new  
13 class of persons, property, transactions, or other items not  
14 previously taxed; or

15 (4) changes a state tax in a manner that increases the  
16 tax liability of all persons, property, transactions, or other  
17 items subject to the tax.

18 (b) This section applies to the enactment by bill of a  
19 general law covered by Section 24(a) or (b) of this article.

20 (c) This section does not apply to the repeal or amendment  
21 of an exemption or other exception expressly provided by statute on  
22 September 1, 2003.

23 (d) In this section, "state tax" does not include:

24 (1) a tax or other levy imposed by a political

1 subdivision of this state;

2 (2) a fine, penalty, or interest charge;

3 (3) a charge for a specific service, property, or  
4 other item in an amount that reasonably relates to the value of the  
5 service, property, or item; or

6 (4) a fee, including a filing fee, license or  
7 registration fee, or application fee.

8 SECTION 2. This proposed constitutional amendment shall be  
9 submitted to the voters at an election to be held November 4, 2003.  
10 The ballot shall be printed to permit voting for or against the  
11 proposition: "The constitutional amendment to require a two-thirds  
12 vote of the house of representatives for a bill that imposes,  
13 increases, or extends the application of a state tax."