

By: Merritt

H.J.R. No. 47

A JOINT RESOLUTION

1 proposing a constitutional amendment to prohibit an inheritance tax  
2 unless approved by a majority of registered voters in a statewide  
3 referendum.

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) A general law enacted by the legislature on or  
8 after January 1, 2006, that imposes an inheritance tax on the  
9 transfer at death of the property of an individual may not take  
10 effect until approved by a majority of the registered voters voting  
11 in a statewide referendum held on the question of imposing the tax.  
12 The referendum must specify the rate of the inheritance tax that  
13 will apply to the transfer at death of the property of an  
14 individual.

15 (b) A general law enacted by the legislature on or after  
16 January 1, 2006, that increases the rate of the inheritance tax or  
17 changes the tax in a manner that is likely to result in an increase  
18 in revenue from the tax solely as a result of the change may not take  
19 effect until approved by a majority of the registered voters voting  
20 in a statewide referendum held on the question of increasing the  
21 inheritance tax. A determination of whether a bill proposing a  
22 change in the tax is likely to result in an increase in revenue from  
23 the tax must be made by comparing the provisions of the proposed  
24 change in law with the provisions of the law for the most recent

1 year in which actual tax collections have been made. A referendum  
2 held under this subsection must specify the manner in which the  
3 proposed law is likely to result in an increase in revenue from the  
4 tax.

5 (c) Except as provided by Subsection (b) of this section,  
6 the legislature may amend or repeal a tax approved by the voters  
7 under this section without submitting the amendment or the repeal  
8 to the voters as provided by Subsection (a) of this section.

9 (d) If the legislature repeals a tax approved by the voters  
10 under this section, the legislature may reenact the tax without  
11 submitting the reenactment to the voters as provided by Subsection  
12 (a) of this section only if the effective date of the reenactment of  
13 the tax is before the first anniversary of the effective date of the  
14 repeal.

15 (e) A general law enacted by the legislature before January  
16 1, 2006, that imposes an inheritance tax on the transfer at death of  
17 the property of an individual is void and may not be enforced except  
18 for purposes of the liability for and collection of taxes imposed on  
19 the transfer of property as the result of a death before that date.

20 SECTION 2. This proposed constitutional amendment shall be  
21 submitted to the voters at an election to be held November 4, 2003.  
22 The ballot shall be printed to permit voting for or against the  
23 proposition: "The constitutional amendment to prohibit an  
24 inheritance tax unless approved by a majority of registered voters  
25 in a statewide referendum."