

By: Rodriguez

H.J.R. No. 96

A JOINT RESOLUTION

1 proposing a constitutional amendment that provides for the approval
2 of an income tax adopted by the legislature, requires that a
3 deduction or exemption to the tax that redistributes the combined
4 tax liability be approved in a statewide referendum, and allows
5 revenue from the tax to be spent on education and any other purpose.

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

7 SECTION 1. Section 24, Article VIII, Texas Constitution, is
8 amended by adding Subsections (b-1) and (k) to read as follows:

9 (b-1) A general law enacted by the legislature that
10 establishes an exemption or deduction to the tax in a manner that
11 results in a redistribution of the combined income tax liability
12 among all persons subject to the tax may not take effect until
13 approved by a majority of the registered voters voting in a
14 statewide referendum held on the question of establishing the
15 exemption or deduction. A determination of whether an exemption or
16 deduction to the tax would result in a redistribution of the
17 combined income tax liability among all persons subject to the tax
18 must be made by comparing the provisions of the proposed change in
19 law with the provisions of the law for the most recent year in which
20 actual tax collections have been made. A referendum held under this
21 subsection must specify the manner in which the proposed exemption
22 or deduction would result in a redistribution of the combined
23 income tax liability among all persons subject to the tax.

24 (k) This subsection is a temporary provision that expires

1 January 1, 2004. The approval of this subsection by the voters at
2 an election held November 4, 2003, constitutes approval of the
3 imposition of an income tax adopted by the legislature during a
4 regular or special session before that date.

5 SECTION 2. Sections 24(f), (g), (h), and (i), Article VIII,
6 Texas Constitution, are repealed.

7 SECTION 3. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 4, 2003.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment that approves the
11 income tax adopted by the legislature, requires a deduction or
12 exemption to the tax that redistributes the combined tax liability
13 be approved in a statewide referendum, and allows revenue from the
14 tax to be spent on education and any other purpose."