

By: Otto

H.J.R. No. 23

A JOINT RESOLUTION

1 proposing a constitutional amendment dedicating certain state tax
2 revenues to school district ad valorem tax rate reduction.

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

4 SECTION 1. Section 3, Article VII, Texas Constitution, is
5 amended by adding Subsection (f) to read as follows:

6 (f) In any state fiscal year, revenues from the following
7 state taxes in excess of the amounts of revenues from those taxes
8 deposited to the credit of the general revenue fund in state fiscal
9 year 2006 must be used to provide school district maintenance and
10 operations ad valorem tax rate reduction in a manner provided by the
11 legislature:

12 (1) the franchise tax; and

13 (2) the tax on cigarettes.

14 SECTION 2. The following temporary provision is added to
15 the Texas Constitution:

16 TEMPORARY PROVISION. (a) This temporary provision applies
17 to the constitutional amendment proposed by the 79th Legislature,
18 3rd Called Session, 2006, dedicating future increases in certain
19 state tax revenues to school district ad valorem tax rate
20 reduction.

21 (b) The amendment to Section 3, Article VII, of this
22 constitution takes effect September 1, 2007, and applies only to
23 state tax revenues that are collected on or after that date.

24 SECTION 3. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 7, 2006,
2 but only if House Bill No. ____, Acts of the 79th Legislature, 3rd
3 Called Session, 2006, is enacted and becomes law. If House Bill No.
4 ____, Acts of the 79th Legislature, 3rd Called Session, 2006, does
5 not become law, this proposed constitutional amendment shall not be
6 submitted to the voters. If this proposed constitutional amendment
7 is submitted to the voters, the ballot for the election shall be
8 printed to permit voting for or against the proposition: "The
9 constitutional amendment dedicating future increases in revenues
10 from franchise taxes and taxes on cigarettes to school district ad
11 valorem tax rate reduction."