

By: Ellis

S.J.R. No. 43

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, 2005; or

10 (2) a medicine that was not subject to taxation under
11 Chapter 151, Tax Code, on January 1, 2005.

12 SECTION 2. The following temporary provision is added to
13 the Texas Constitution:

14 TEMPORARY PROVISION. (a) This temporary provision applies
15 to the constitutional amendment proposed by the 79th Legislature,
16 Regular Session, 2005, prohibiting the taxation of the sale or use
17 of certain food, drinks, and medicine and expires December 31,
18 2007.

19 (b) If the 79th Legislature, during the Regular Session or a
20 later special session, enacts a general law prohibited by Section
21 25, Article VIII, of this constitution, the portion of the general
22 law that violates that section expires January 1, 2007.

23 SECTION 3. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 8, 2005.

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."