

By: Paxton

H.J.R. No. 52

A JOINT RESOLUTION

1 proposing a constitutional amendment to require a four-fifths vote
2 of the legislature to enact and submit to the voters a law imposing
3 an income tax or increasing that tax.

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

5 SECTION 1. Section 24, Article VIII, Texas Constitution, is
6 amended by amending Subsections (a) and (b) and adding Subsections
7 (a-1), (b-1), and (b-2) to read as follows:

8 (a) A general law [~~enacted by the legislature~~] that imposes
9 a tax on the net incomes of natural persons, including a person's
10 share of partnership and unincorporated association income, must:

11 (1) be enacted by the legislature on the affirmative
12 vote of four-fifths of the membership of each house; and

13 (2) provide that the portion of the law imposing the
14 tax does not take effect until approved by a majority of the
15 registered voters voting in a statewide referendum held on the
16 question of imposing the tax.

17 (a-1) A referendum held under Subsection (a) of this section
18 [~~The referendum~~] must specify the rate of the tax that will apply to
19 taxable income as defined by law.

20 (b) A general law [~~enacted by the legislature~~] that
21 increases the rate of the tax, or changes the tax, in a manner that
22 results in an increase in the combined income tax liability of all
23 persons subject to the tax:

24 (1) must be enacted by the legislature on the

1 affirmative vote of four-fifths of the membership of each house;
2 and

3 (2) may not take effect until approved by a majority of
4 the registered voters voting in a statewide referendum held on the
5 question of increasing the income tax.

6 (b-1) For purposes of Subsection (b) of this section, a [A]
7 determination of whether a bill proposing a change in the tax would
8 increase the combined income tax liability of all persons subject
9 to the tax must be made by comparing the provisions of the proposed
10 change in law with the provisions of the law for the most recent
11 year in which actual tax collections have been made.

12 (b-2) A referendum held under Subsection (b) of this section
13 [subsection] must specify the manner in which the proposed law
14 would increase the combined income tax liability of all persons
15 subject to the tax.

16 SECTION 2. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 3, 2009.
18 The ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment to require a
20 four-fifths vote of the legislature to enact and submit to the
21 voters a law imposing an income tax or increasing that tax."