

By: Jackson

H.J.R. No. 81

A JOINT RESOLUTION

1 proposing a constitutional amendment increasing the state general
2 sales and use tax rate and dedicating the increased state revenue to
3 public education and property tax relief.

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

5 SECTION 1. Article VII, Texas Constitution, is amended by
6 adding Section 5b to read as follows:

7 Sec. 5b. The school equalization fund consists of:

8 (1) certain proceeds of the state sales and use tax, as
9 provided by Section 25, Article VIII, of this constitution; and

10 (2) other funds transferred or dedicated to the fund
11 by general law.

12 SECTION 2. Article VIII, Texas Constitution, is amended by
13 adding Section 25 to read as follows:

14 Sec. 25. (a) The state shall impose the sales and use tax
15 authorized by Chapter 151, Tax Code, or its successor, at the rate
16 of seven percent.

17 (b) Notwithstanding Subsection (a) of this section, the
18 legislature by general law may raise or lower the rate of the tax or
19 modify or repeal the tax.

20 (c) Notwithstanding any other provision of this
21 constitution, the net revenue derived from an increase in the rate
22 of the tax described by Subsection (a) of this section over the rate
23 of the tax on August 31, 2009, shall be deposited, as determined by
24 the legislature, to the credit of:

1 (1) the school equalization fund; or
2 (2) the property tax relief fund or that fund's
3 successor.

4 SECTION 3. This proposed constitutional amendment shall be
5 submitted to the voters at an election to be held November 3, 2009.
6 The ballot shall be printed to permit voting for or against the
7 proposition: "The constitutional amendment increasing the sales
8 and use tax rate and dedicating the increased state revenue to
9 public education and property tax relief."