

By: Raymond

H.J.R. No. 36

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting the taxation of  
2 the sale or use of certain food, drinks, medicine, and child-care  
3 services.

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

5 SECTION 1. Article VIII, Texas Constitution, is amended by  
6 adding Section 26 to read as follows:

7 Sec. 26. The legislature may not enact a general law that  
8 would impose a state tax on the sale or use of:

9 (1) food or a drink that was not subject to taxation  
10 under Chapter 151, Tax Code, on January 1, 2011;

11 (2) a medicine that was not subject to taxation under  
12 Chapter 151, Tax Code, on January 1, 2011; or

13 (3) a child-care service that was not subject to  
14 taxation under Chapter 151, Tax Code, on January 1, 2011.

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

17 TEMPORARY PROVISION. (a) This temporary provision applies  
18 to the constitutional amendment proposed by the 82nd Legislature,  
19 Regular Session, 2011, prohibiting the taxation of the sale or use  
20 of certain food, drinks, medicine, and child-care services, and  
21 expires December 31, 2013.

22 (b) If the 82nd Legislature, during the Regular Session or a  
23 later special session, enacts a general law prohibited by Section  
24 26, Article VIII, of this constitution, the portion of the general

1 law that violates that section expires January 1, 2013.

2           SECTION 3. This proposed constitutional amendment shall be  
3 submitted to the voters at an election to be held November 8, 2011.  
4 The ballot shall be printed to permit voting for or against the  
5 proposition: "The constitutional amendment prohibiting the  
6 taxation of the sale or use of certain food, drinks, medicine, and  
7 child-care services."