

By: Hancock

H.J.R. No. 59

A JOINT RESOLUTION

1 proposing a constitutional amendment requiring certain tax bills to  
2 be approved by two-thirds of all the members elected to each house  
3 of the legislature.

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 25 to read as follows:

7 Sec. 25. (a) An affirmative record vote of two-thirds of  
8 all the members elected to each house of the legislature on final  
9 consideration in each house is required for passage of a bill that:

10 (1) imposes a new state tax; or

11 (2) increases the rate of an existing state tax above  
12 the rate in effect on the date the bill was filed.

13 (b) This section does not apply to a bill that amends:

14 (1) the manner in which a state tax is computed;

15 (2) the manner in which a state tax is administered or  
16 enforced; or

17 (3) the applicability of a state tax.

18 (c) In this section, "state tax" does not include:

19 (1) a tax or other levy imposed by a political  
20 subdivision of this state;

21 (2) a fine, penalty, or interest charge;

22 (3) a charge for a specific service, property, or  
23 other item in an amount that reasonably relates to the value of the  
24 service, property, or item; or

1           (4) a fee, including a filing fee, license or  
2 registration fee, or application fee.

3           SECTION 2. This proposed constitutional amendment shall be  
4 submitted to the voters at an election to be held November 8, 2011.  
5 The ballot shall be printed to permit voting for or against the  
6 proposition: "The constitutional amendment requiring a bill that  
7 imposes or increases the rate of a state tax to be approved by  
8 two-thirds of all the members elected to each house of the  
9 legislature."