

By: Raymond

H.J.R. No. 145

A JOINT RESOLUTION

1 proposing a constitutional amendment providing honesty in state
2 taxation.

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 2-a to read as follows:

6 Sec. 2-a. (a) A "regulatory tax" is a fee, levy, surcharge,
7 assessment, penalty, or other charge of any kind imposed by this
8 state for a primary purpose other than to raise revenue for general
9 purposes, including:

10 (1) a charge imposed for a specific benefit conferred
11 or privilege granted directly to the taxpayer that is not provided
12 to a person who did not pay the charge and that does not exceed the
13 reasonable cost to this state of conferring the benefit or granting
14 the privilege;

15 (2) a charge imposed for a specific state service or
16 product provided directly to the taxpayer that is not provided to a
17 person who did not pay the charge and that does not exceed the
18 reasonable cost to this state of providing the service or product;

19 (3) a charge imposed for the reasonable regulatory
20 cost to this state related to the issuance of a license or permit,
21 the performance of an investigation, inspection, or audit, or the
22 enforcement of a state law or order;

23 (4) a charge imposed for the purchase, rental, lease,
24 or other use of state property; and

1 (5) a fine, penalty, or other monetary charge imposed
2 by this state for or in connection with a violation of a state law or
3 order.

4 (b) The intent of this section is to protect the taxpayers
5 of this state from hidden tax increases by appropriately
6 identifying state-imposed charges as state taxes.

7 (c) The legislature may not enact a general law that imposes
8 a state tax, including a state regulatory tax, or amends the
9 provisions relating to a state tax, including a state regulatory
10 tax, if the tax is identified as another type of charge such as a
11 "fee," "surcharge," "assessment," or "penalty."

12 SECTION 2. This proposed constitutional amendment shall be
13 submitted to the voters at an election to be held November 8, 2011.
14 The ballot shall be printed to permit voting for or against the
15 proposition: "The constitutional amendment providing honesty in
16 state taxation."