By: Raymond

H.J.R. No. 33

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 28 to read as follows:

7 Sec. 28. 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, 2013;

11 (2) a medicine that was not subject to taxation under 12 Chapter 151, Tax Code, on January 1, 2013; or

13 (3) a child-care service that was not subject to
14 taxation under Chapter 151, Tax Code, on January 1, 2013.

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

17 <u>TEMPORARY PROVISION. (a)</u> This temporary provision applies 18 to the constitutional amendment proposed by the 83rd Legislature, 19 <u>Regular Session, 2013, prohibiting the taxation of the sale or use</u> 20 <u>of certain food, drinks, medicine, and child-care services, and</u> 21 <u>expires December 31, 2015.</u>

(b) If the 83rd Legislature, during the regular or a special
 session, enacts a general law prohibited by Section 28, Article
 VIII, of this constitution, the portion of the general law that

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1 violates that section expires January 1, 2015.

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2013. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment prohibiting the taxation of the sale or use of certain food, drinks, medicine, and child-care services."