

By: Laubenberg

H.J.R. No. 61

A JOINT RESOLUTION

1 proposing a constitutional amendment requiring certain tax bills to  
2 be approved by three-fourths of all the members elected to each  
3 house 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 29 to read as follows:

7 Sec. 29. (a) An affirmative record vote of three-fourths 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;

11 (2) extends the application of an existing state tax  
12 to a new class of persons, property, transactions, or other items;

13 or

14 (3) increases the rate of an existing state tax above  
15 the rate in effect on the date the bill was filed.

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

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

18 (2) the manner in which a state tax is administered or  
19 enforced.

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

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

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

24 (3) a charge for a specific service, property, or

1 other item in an amount that reasonably relates to the value of the  
2 service, property, or item; or

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

5 SECTION 2. This proposed constitutional amendment shall be  
6 submitted to the voters at an election to be held November 5, 2013.  
7 The ballot shall be printed to permit voting for or against the  
8 proposition: "The constitutional amendment requiring a bill that  
9 imposes, extends the application of, or increases the rate of a  
10 state tax to be approved by three-fourths of all the members elected  
11 to each house of the legislature."