By: Raymond, Hilderbran, Taylor, Deshotel,   H.J.R. No. 74
     Branch, et al.

Substitute the following for H.J.R. No. 74:

By: Button   C.S.H.J.R. No. 74

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting the taxation of

2 the sale or use of certain food and medicine.

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 28 to read as follows:

6   Sec. 28. (a) The legislature may not enact a general law

7 that would impose a state tax on the sale or use of:

8   (1) a food product for human consumption that was not

9 subject to taxation under Chapter 151, Tax Code, on January 1, 2013;

10 or

11   (2) a medicine that was not subject to taxation under

12 Chapter 151, Tax Code, on January 1, 2013.

13   (b) This section may not be construed in a manner that would

14 result in prohibiting the state from entering into an interstate

15 agreement to simplify the administration and collection of the

16 state's sales and use tax.

17   SECTION 2. The following temporary provision is added to

18 the Texas Constitution:

19   TEMPORARY PROVISION. (a) This temporary provision applies

20 to the constitutional amendment proposed by the 83rd Legislature,

21 Regular Session, 2013, prohibiting the taxation of the sale or use

22 of certain food and medicine and expires December 31, 2015.

23   (b) If the 83rd Legislature, during the regular or a special

24 session, enacts a general law prohibited by Section 28, Article

1 VIII, of this constitution, the portion of the general law that

2 violates that section expires January 1, 2015.

3   SECTION 3. This proposed constitutional amendment shall be

4 submitted to the voters at an election to be held November 5, 2013.

5 The ballot shall be printed to permit voting for or against the

6 proposition: "The constitutional amendment prohibiting the

7 imposition of a tax on the sale or use of certain food and

8 medicine."