

By: Callegari

H.J.R. No. 106

A JOINT RESOLUTION

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

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 25 to read as follows:

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

(1) imposes a new state tax; or

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

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

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

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

(3) the applicability of a state tax.

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

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

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

(3) a charge for a specific service, property, or other item in an amount that reasonably relates to the value of the 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 5, 2013.
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."