

By: Hilderbran

H.J.R. No. 143

A JOINT RESOLUTION

1 proposing a constitutional amendment abolishing ad valorem taxes
2 and limiting the rate and applicability of state and local sales and
3 use taxes.

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

5 SECTION 1. Section 1, Article VIII, Texas Constitution, is
6 amended by adding Subsections (k), (l), and (m) to read as follows:

7 (k) A political subdivision of this state may not impose an
8 ad valorem tax on real or personal property in this state for any
9 purpose for any tax year beginning on or after January 1, 2016.

10 (l) The state takes full responsibility for the guarantee of
11 the repayment of all bonds issued by a county, municipality, school
12 district, or other political subdivision and secured by the revenue
13 from the ad valorem taxes imposed by those entities before January
14 1, 2016. The legislature shall enact laws for the implementation of
15 this subsection.

16 (m) The state may not impose a sales and use tax for state
17 purposes on any property or service that exceeds a rate of 11
18 percent of the sales price or value of the property or service, or
19 that applies to the sale or use of food or medicine that was not
20 subject to a sales and use tax for state purposes on January 1,
21 2013. The maximum combined state and local sales and use tax rate
22 is 13 percent of the sales price or value of the property or
23 service.

24 SECTION 2. This proposed constitutional amendment shall be

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1 submitted to the voters at an election to be held November 5, 2013.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment to abolish ad valorem
4 taxes and limit the rate and applicability of state and local sales
5 and use taxes."