

By: Birdwell

S.J.R. No. 27

A JOINT RESOLUTION

1 proposing a constitutional amendment requiring certain tax bills to
2 be approved by two-thirds of all the members elected to each house
3 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 25 to read as follows:

7 Sec. 25. (a) An affirmative record vote of two-thirds 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; or

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

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

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

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

17 (3) the applicability of a state tax.

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

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

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

22 (3) a charge for a specific service, property, or
23 other item in an amount that reasonably relates to the value of the
24 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."