

RESOLUTION ANALYSIS

H.J.R. 43
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, tax exemptions on prescription medications are not currently constitutionally mandated, meaning each session Texans face the possibility of being required to pay taxes on indispensable medications. H.J.R. 43 seeks to spare Texans the threat of future taxation on what constitutes a basic necessity.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 43 proposes an amendment to the Texas Constitution to prohibit the legislature from enacting a general law that would impose a state tax on the sale or use of a prescription medicine that was not subject to taxation under the Limited Sales, Excise, and Use Tax Act on January 1, 2015. The resolution adds a temporary provision, set to expire December 31, 2017, establishing that if the 84th Legislature, during a regular or a special session, enacts a general law prohibited by the resolution, the portion of the general law that violates the prohibition expires January 1, 2017.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 3, 2015.