

By: Raymond

H.J.R. No. 22

A JOINT RESOLUTION

1 proposing a constitutional amendment providing honesty in state  
2 taxation.

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 2-a to read as follows:

6 Sec. 2-a. (a) A "regulatory tax" is a fee, levy, surcharge,  
7 assessment, penalty, or other charge of any kind imposed by this  
8 state, regardless of the date on which the law imposing the charge  
9 was enacted or whether the revenue from the fee is dedicated, for a  
10 primary purpose other than to raise revenue for general purposes,  
11 including:

12 (1) a charge imposed for a specific benefit conferred  
13 or privilege granted directly to the taxpayer that is not provided  
14 to a person who did not pay the charge and that does not exceed the  
15 reasonable cost to this state of conferring the benefit or granting  
16 the privilege;

17 (2) a charge imposed for a specific state service or  
18 product provided directly to the taxpayer that is not provided to a  
19 person who did not pay the charge and that does not exceed the  
20 reasonable cost to this state of providing the service or product;

21 (3) a charge imposed for the reasonable regulatory  
22 cost to this state related to the issuance of a license or permit,  
23 the performance of an investigation, inspection, or audit, or the  
24 enforcement of a state law or order;

1           (4) a charge imposed for the purchase, rental, lease,  
2 or other use of state property; and

3           (5) a fine, penalty, or other monetary charge imposed  
4 by this state for or in connection with a violation of a state law or  
5 order.

6           (b) The intent of this section is to protect the taxpayers  
7 of this state from hidden tax increases by appropriately  
8 identifying state-imposed charges as state taxes.

9           (c) After November 7, 2017, the legislature may not enact a  
10 general law that imposes a state tax, including a regulatory tax, or  
11 amends the provisions relating to a state tax, including a  
12 regulatory tax, if the tax is identified as another type of charge  
13 such as a "fee," "levy," "surcharge," "assessment," or "penalty."

14           (d) Not later than January 1, 2020, the legislature shall  
15 revise every reference in state statute to a fee, levy, surcharge,  
16 assessment, penalty, or other charge of any kind imposed by this  
17 state for a primary purpose other than to raise revenue for general  
18 purposes to refer to the charge as a "regulatory tax." On or after  
19 January 1, 2020, a regulatory tax identified in statute as another  
20 type of charge such as a "fee," "levy," "surcharge," "assessment,"  
21 or "penalty" is void and may not be collected.

22           SECTION 2. This proposed constitutional amendment shall be  
23 submitted to the voters at an election to be held November 7, 2017.  
24 The ballot shall be printed to permit voting for or against the  
25 proposition: "The constitutional amendment providing honesty in  
26 state taxation."