

By: Klick

H.J.R. No. 79

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting the imposition of  
2 an individual income tax.

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

4 SECTION 1. Section 1(c), Article VIII, Texas Constitution,  
5 is amended to read as follows:

6 (c) The Legislature may provide for the taxation of  
7 intangible property and may also impose occupation taxes, both upon  
8 natural persons and upon corporations, other than municipal, doing  
9 any business in this State. The Legislature [~~Subject to the~~  
10 ~~restrictions of Section 24 of this article, it~~] may also tax incomes  
11 of [~~both natural persons and~~] corporations other than municipal.  
12 Persons engaged in mechanical and agricultural pursuits shall never  
13 be required to pay an occupation tax.

14 SECTION 2. Article VIII, Texas Constitution, is amended by  
15 adding Section 24-a to read as follows:

16 Sec. 24-a. The legislature may not impose a tax on the net  
17 incomes of individuals, including an individual's share of  
18 partnership and unincorporated association income.  
19 Notwithstanding Section 1(c), Article XVII, this section may be  
20 repealed only if, at an election on a proposed constitutional  
21 amendment to repeal this section, at least two-thirds of the votes  
22 are cast in favor of that proposed amendment.

23 SECTION 3. Section 24, Article VIII, Texas Constitution, is  
24 repealed.

1           SECTION 4. This proposed constitutional amendment shall be  
2 submitted to the voters at an election to be held November 7, 2017.  
3 The ballot shall be printed to permit voting for or against the  
4 proposition: "The constitutional amendment prohibiting the  
5 imposition of an individual income tax, including a tax on an  
6 individual's share of partnership and unincorporated association  
7 income."