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| RESOLUTION ANALYSIS |

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| H.J.R. 38 |
| By: Leach |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  It has been noted that, while the Texas Constitution places limitations on the legislature's ability to implement a statewide personal income tax, the possibility is not prohibited entirely. H.J.R. 38 seeks to address this issue by explicitly prohibiting the imposition of such a tax. |
| **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. 38 proposes an amendment to the Texas Constitution to prohibit the legislature from imposing a tax on the net incomes of individuals, including an individual's share of partnership and unincorporated association income.  H.J.R. 38 repeals Section 24, Article VIII, Texas Constitution, relating to a personal income tax and the dedication of proceeds from such a tax. |
| **ELECTION DATE**  The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019. |