By:  Huberty H.J.R. No. 3

A JOINT RESOLUTION

proposing a constitutional amendment to provide funding for the cost of maintaining and operating the public school system and to reduce school district ad valorem tax rates through an increase in the state sales and use tax rate.

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

SECTION 1.  Article VIII, Texas Constitution, is amended by adding Section 27 to read as follows:

Sec. 27.  (a)  The state shall impose the sales and use tax imposed on the sale, storage, use, or other consumption in this state of taxable items under Chapter 151, Tax Code, or its successor, at the rate of 6.26 percent. Notwithstanding this subsection, the legislature by general law may raise the rate of the tax or modify the application of or repeal the tax.

(b)  Notwithstanding any other provision of this constitution, the net revenue derived from the portion of the rate of the sales and use tax that exceeds the rate in effect on January 1, 2019, but does not exceed the rate of 6.26 percent may be appropriated only to increase the state's share of the cost for the maintenance and support of primary and secondary public schools and reduce school district ad valorem tax rates. The legislature by general law may provide for the administration of this section.

SECTION 2.  The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, to provide funding for the cost of maintaining and operating the public school system and to reduce school district ad valorem tax rates through an increase in the state sales and use tax rate.

(b)  The changes to Article VIII of this constitution made by the amendment apply to taxes imposed on or after January 1, 2020.

(c)  This temporary provision expires January 1, 2021.

SECTION 3.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to provide funding for the cost of maintaining and operating the public school system and to reduce school district ad valorem tax rates through an increase in the state sales and use tax rate."