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By:  Cain H.J.R. No. 103

A JOINT RESOLUTION

proposing a constitutional amendment requiring certain tax bills to be approved by two-thirds of all the members elected to each house of the legislature.

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

SECTION 1.  Article VIII, Texas Constitution, is amended by adding Section 30 to read as follows:

Sec. 30.  (a) An affirmative record vote of two-thirds of all the members elected to each house of the legislature on final consideration in each house is required for passage of a bill that:

(1)  imposes a new state tax; or

(2)  increases the rate of an existing state tax above the rate in effect on the date the bill was filed.

(b)  This section does not apply to a bill that amends:

(1)  the manner in which a state tax is computed;

(2)  the manner in which a state tax is administered or enforced; or

(3)  the applicability of a state tax.

(c)  In this section, "state tax" does not include:

(1)  a tax or other levy imposed by a political subdivision of this state;

(2)  a fine, penalty, or interest charge;

(3)  a charge for a specific service, property, or other item in an amount that reasonably relates to the value of the service, property, or item; or

(4)  a fee, including a filing fee, license or registration fee, or application fee.

SECTION 2.  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 requiring a bill that imposes, or increases the rate of, a state tax to be approved by two-thirds of all the members elected to each house of the legislature."