By:  Taylor S.J.R. No. 76

SENATE JOINT RESOLUTION

proposing a constitutional amendment 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 \_\_\_\_ 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 \_\_\_\_ percent may be appropriated only to reduce school district ad valorem tax rates. The legislature by general law may provide for the administration of this section.

(c)  Actions taken by the legislature to limit or reduce school district ad valorem tax rates, or to require minimum local effort to provide funding for the cost of maintaining or operating the public school system, do not constitute the levy of a statewide ad valorem tax under section 1-e.

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 relating to reducing property taxes by dedicating increased sales tax revenues."