

By: Huberty

H.J.R. No. 3

Substitute the following for H.J.R. No. 3:

By: Murphy

C.S.H.J.R. No. 3

A JOINT RESOLUTION

1 proposing a constitutional amendment to provide property tax relief
2 by reducing school district maintenance and operations ad valorem
3 tax rates and increasing the state sales and use tax rates.

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

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

7 Sec. 27. (a) The state shall impose sales and use taxes on
8 the sale, storage, use, or other consumption in this state of
9 taxable items under Chapter 151, Tax Code, or its successor, at the
10 rate of 7.25 percent. Notwithstanding this subsection, the
11 legislature by general law may increase the rates of, modify the
12 application of, or repeal the taxes.

13 (b) Notwithstanding any other provision of this
14 constitution, the amount equal to the net revenue derived from the
15 portion of the rates of the sales and use taxes described by
16 Subsection (a) of this section that exceeds the rates in effect on
17 January 1, 2019, but does not exceed 7.25 percent, may be used only
18 to provide property tax relief by reducing school district
19 maintenance and operations ad valorem tax rates in the manner
20 provided by general law.

21 (c) The legislature by general law may provide for the
22 administration of this section.

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

1 TEMPORARY PROVISION. (a) This temporary provision applies
2 to the constitutional amendment proposed by the 86th Legislature,
3 Regular Session, 2019, to provide property tax relief by reducing
4 school district maintenance and operations ad valorem tax rates and
5 increasing the state sales and use tax rates.

6 (b) Section 27, Article VIII, of this constitution, as added
7 by the amendment, applies to taxes imposed on or after January 1,
8 2020.

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

10 SECTION 3. This proposed constitutional amendment shall be
11 submitted to the voters at an election to be held November 5, 2019.
12 The ballot shall be printed to permit voting for or against the
13 proposition: "The constitutional amendment to provide property tax
14 relief by reducing school district maintenance and operations ad
15 valorem tax rates and increasing the state sales and use tax rates."