

By: Huberty

H.J.R. No. 3

A JOINT RESOLUTION

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

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

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

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

14 (b) Notwithstanding any other provision of this  
15 constitution, the net revenue derived from the portion of the rate  
16 of the sales and use tax that exceeds the rate in effect on January  
17 1, 2019, but does not exceed the rate of 6.26 percent may be  
18 appropriated only to increase the state's share of the cost for the  
19 maintenance and support of primary and secondary public schools  
20 and reduce school district ad valorem tax rates. The legislature by  
21 general law may provide for the administration of this section.

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

24 TEMPORARY PROVISION. (a) This temporary provision applies to

1 the constitutional amendment proposed by the 86th Legislature,  
2 Regular Session, 2019, to provide funding for the cost of  
3 maintaining and operating the public school system and to reduce  
4 school district ad valorem tax rates through an increase in the  
5 state sales and use tax rate.

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

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

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