

By: Leach

H.J.R. No. 38

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting the imposition of
2 an individual income tax.

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

4 SECTION 1. Section 1(c), Article VIII, Texas Constitution,
5 is amended to read as follows:

6 (c) The Legislature may provide for the taxation of
7 intangible property and may also impose occupation taxes, both upon
8 natural persons and upon corporations, other than municipal, doing
9 any business in this State. The Legislature [~~Subject to the~~
10 ~~restrictions of Section 24 of this article, it~~] may also tax incomes
11 of [~~both natural persons and~~] corporations other than municipal.
12 Persons engaged in mechanical and agricultural pursuits shall never
13 be required to pay an occupation tax.

14 SECTION 2. Article VIII, Texas Constitution, is amended by
15 adding Section 24-a to read as follows:

16 Sec. 24-a. The legislature may not impose a tax on the net
17 incomes of individuals, including an individual's share of
18 partnership and unincorporated association income.

19 SECTION 3. Section 24, Article VIII, Texas Constitution, is
20 repealed.

21 SECTION 4. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 5, 2019.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment prohibiting the

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1 imposition of an individual income tax, including a tax on an
2 individual's share of partnership and unincorporated association
3 income."