

1-1 By: Leach, et al. (Senate Sponsor - Fallon, et al.) H.J.R. No. 38
 1-2 (In the Senate - Received from the House May 10, 2019;
 1-3 May 13, 2019, read first time and referred to Committee on Finance;
 1-4 May 17, 2019, reported favorably by the following vote: Yeas 12,
 1-5 Nays 2; May 17, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20		X		
1-21		X		
1-22			X	

1-23 HOUSE JOINT RESOLUTION

1-24 proposing a constitutional amendment prohibiting the imposition of
 1-25 an individual income tax.

1-26 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-27 SECTION 1. Section 1(c), Article VIII, Texas Constitution,
 1-28 is amended to read as follows:

1-29 (c) The Legislature may provide for the taxation of
 1-30 intangible property and may also impose occupation taxes, both upon
 1-31 natural persons and upon corporations, other than municipal, doing
 1-32 any business in this State. ~~The Legislature [Subject to the~~
 1-33 ~~restrictions of Section 24 of this article, it]~~ may also tax incomes
 1-34 of ~~[both natural persons and]~~ corporations other than municipal.
 1-35 Persons engaged in mechanical and agricultural pursuits shall never
 1-36 be required to pay an occupation tax.

1-37 SECTION 2. Article VIII, Texas Constitution, is amended by
 1-38 adding Section 24-a to read as follows:

1-39 Sec. 24-a. The legislature may not impose a tax on the net
 1-40 incomes of individuals, including an individual's share of
 1-41 partnership and unincorporated association income.

1-42 SECTION 3. Section 24, Article VIII, Texas Constitution, is
 1-43 repealed.

1-44 SECTION 4. This proposed constitutional amendment shall be
 1-45 submitted to the voters at an election to be held November 5, 2019.
 1-46 The ballot shall be printed to permit voting for or against the
 1-47 proposition: "The constitutional amendment prohibiting the
 1-48 imposition of an individual income tax, including a tax on an
 1-49 individual's share of partnership and unincorporated association
 1-50 income."

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