

By: Dutton

H.J.R. No. 106

A JOINT RESOLUTION

1 proposing a constitutional amendment requiring the periodic review
2 of state and local tax preferences and the expiration of certain tax
3 preferences if not reauthorized by law.

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 legislature by general law shall:

8 (1) require the periodic review of state and local tax
9 preferences;

10 (2) define the term "tax preference" for the purposes
11 of this section; and

12 (3) prescribe the methods, timing, and administrative
13 procedures for implementing the requirements of this subsection.

14 (b) Unless reauthorized by law, a tax preference that first
15 takes effect on or after September 1, 2020, or a tax preference that
16 takes effect before September 1, 2020, and that is reauthorized by
17 law on or after that date, expires six years after the date the law
18 enacting or reauthorizing the tax preference takes effect, except
19 that the legislature may provide for an earlier expiration date.

20 SECTION 2. The following temporary provision is added to
21 the Texas Constitution:

22 TEMPORARY PROVISION. (a) This temporary provision applies
23 to the constitutional amendment proposed by the 86th Legislature,
24 Regular Session, 2019, requiring the legislature to provide for a

1 periodic review of state and local tax preferences and providing
2 for the expiration of certain tax preferences six years after the
3 effective dates of the laws enacting or reauthorizing the
4 preferences, or at another time prescribed by the legislature,
5 unless reauthorized by law.

6 (b) Section 27, Article VIII, of this constitution, as added
7 by the amendment, takes effect January 1, 2020.

8 (c) This temporary provision expires January 2, 2020.

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 requiring the
13 legislature to provide for a periodic review of state and local tax
14 preferences and providing for the expiration of certain tax
15 preferences after six years, or at another time prescribed by the
16 legislature, unless reauthorized by law."