

By: Taylor

S.J.R. No. 76

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment to reduce school district ad
3 valorem tax rates through an increase in the state sales and use tax
4 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 ____ 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 ____ percent may be
18 appropriated only to reduce school district ad valorem tax rates.
19 The legislature by general law may provide for the administration
20 of this section.

21 (c) Actions taken by the legislature to limit or reduce
22 school district ad valorem tax rates, or to require minimum local
23 effort to provide funding for the cost of maintaining or operating
24 the public school system, do not constitute the levy of a statewide

1 ad valorem tax under section 1-e.

2 SECTION 2. This proposed constitutional amendment shall be
3 submitted to the voters at an election to be held November 5, 2019.
4 The ballot shall be printed to permit voting for or against the
5 proposition: "The constitutional amendment relating to reducing
6 property taxes by dedicating increased sales tax revenues."