

By: Bernal

H.J.R. No. 134

A JOINT RESOLUTION

1 proposing a constitutional amendment requiring the periodic review
2 of state and local tax preferences and the expiration of those tax
3 preferences.

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) A tax preference expires six years after the date the
15 law enacting the tax preference takes effect, except that the
16 legislature may provide for an earlier or later expiration date.

17 (c) For purposes of Subsection (b) of this section, a tax
18 preference enacted by a law that took effect before January 1, 2022,
19 is considered to be enacted on January 1, 2022.

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 87th Legislature,
24 Regular Session, 2021, requiring the legislature to provide for a

1 periodic review of state and local tax preferences and providing
2 for the expiration of those tax preferences six years after the
3 effective dates of the laws enacting the preferences or at another
4 time prescribed by the legislature.

5 (b) Section 27, Article VIII, of this constitution, as added
6 by the amendment, takes effect January 1, 2022.

7 (c) This temporary provision expires January 2, 2022.

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 2, 2021.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment requiring the
12 legislature to provide for a periodic review of state and local tax
13 preferences and providing for the expiration of those tax
14 preferences after six years or at another time prescribed by the
15 legislature."