

By: Johnson

S.J.R. No. 14

A JOINT RESOLUTION

1 proposing a constitutional amendment requiring the periodic review
2 of state and local tax preferences and providing an expiration date
3 for certain tax 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 that takes effect on or after September
15 1, 2024, expires six years after the date the tax preference takes
16 effect, except that the legislature may provide for an earlier or
17 later expiration date.

18 SECTION 2. The following temporary provision is added to
19 the Texas Constitution:

20 TEMPORARY PROVISION. (a) This temporary provision applies
21 to the constitutional amendment proposed by the 88th Legislature,
22 Regular Session, 2023, requiring the legislature to provide for a
23 periodic review of state and local tax preferences and providing
24 for the expiration of certain tax preferences six years after their

1 effective dates or at another time prescribed by the legislature.

2 (b) Section 27, Article VIII, of this constitution takes
3 effect January 1, 2024.

4 (c) This temporary provision expires January 1, 2025.

5 SECTION 3. This proposed constitutional amendment shall be
6 submitted to the voters at an election to be held November 7, 2023.
7 The ballot shall be printed to permit voting for or against the
8 proposition: "The constitutional amendment requiring the
9 legislature to provide for a periodic review of state and local tax
10 preferences and providing for the expiration of certain tax
11 preferences six years after their effective dates or at another
12 time prescribed by the legislature."