

## **BILL ANALYSIS**

Senate Research Center  
89R16295 RDS-F

H.J.R. 2  
By: Geren et al. (Perry)  
Finance  
5/6/2025  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Texas used to collect a Death Tax, but the 84th Legislature passed S.B. 752 effectively repealing Texas' version of the Death Tax. There are a number of states that have enacted a variety of property transfer taxes including, estate, inheritance, and gift taxes. Texans are now concerned that future legislatures could revive the Death Tax or institute other types of property transfer taxes in the years to come.

This constitutional amendment would prohibit Texas from enacting a death, estate, inheritance, legacy, succession, gift, or generation-skipping transfer tax on an individual, family, estate, or trust.

H.J.R. 2 proposes a constitutional amendment prohibiting the legislature from imposing death taxes applicable to a decedent's property or the transfer of an estate, inheritance, legacy, succession, or gift.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 26, as follows:

Sec. 26. (a) Prohibits the legislature, except as provided by Subsection (b), from:

(1) imposing a state tax on the property of a deceased individual's estate because of the death of the individual, including an estate, inheritance, or death tax;

(2) imposing a state tax on the transfer of an estate, inheritance, legacy, succession, or gift from an individual, family, estate, or trust to another individual, family, estate, or trust, including a tax on a generation-skipping transfer, if the tax was not in effect on January 1, 2025; or

(3) increasing the rate or expand the applicability of a state tax described by Subdivision (2) of this subsection that was in effect on January 1, 2025, beyond the rate or applicability of the tax that was in effect on that date.

(b) Provides that this section does not prohibit the imposition or change in the rate or applicability of a tax described by Section 29(b) (relating to providing that Section 29 (Transfer Tax on Transaction Conveying Fee Simple Title to Real Property) does not prohibit certain actions) of Article VIII (Taxation and Revenue), a tax applicable to the transfer of a motor vehicle by gift, or an ad valorem tax on property.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 4, 2025. Sets forth the required language of the ballot.