

## **RESOLUTION ANALYSIS**

H.J.R. 138  
By: Alders  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

According to the U.S. Energy Information Administration, Texas is the national leader in the oil and gas industry, having produced more than two-fifths of the crude oil produced in the United States in 2023, as an example. Amid the continued oil and gas production in Texas over the past decades, a number of European countries have implemented carbon taxes or emissions trading systems, as reported by Tax Foundation Europe. Although Texas does not currently impose a carbon tax, such a tax in the future could deter the oil and gas industry from producing as much as it has in Texas. H.J.R. 138 seeks to prevent the imposition of such a tax by proposing a constitutional amendment prohibiting the legislature from imposing a tax on the carbon content of a fuel or on the emission of carbon dioxide or other greenhouse gas that results from the use, production, or consumption of any good or service.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 138 proposes an amendment to the Texas Constitution to prohibit the legislature from imposing a tax on the carbon content of a fuel or on the emission of carbon dioxide or other greenhouse gas that results from the use, production, or consumption of any good or service.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 4, 2025.