

RESOLUTION ANALYSIS

H.J.R. 38
By: Leach
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that, while the Texas Constitution places limitations on the legislature's ability to implement a statewide personal income tax, the possibility is not prohibited entirely. H.J.R. 38 seeks to address this issue by explicitly prohibiting the imposition of such a tax.

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. 38 proposes an amendment to the Texas Constitution to prohibit the legislature from imposing a tax on the net incomes of individuals, including an individual's share of partnership and unincorporated association income.

H.J.R. 38 repeals Section 24, Article VIII, Texas Constitution, relating to a personal income tax and the dedication of proceeds from such a tax.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.