A Joint Resolution proposing Amendment to Section 1 of Article 8 of the
Constitution of the State of Texas providing that taxation of real prop-
erty shall be equal and uniform; and all property whether owned by
natural persons or corporations, other than municipal, shall be taxed in
proportion to its value as may be ascertained as provided by law; that
the Legislature may make reasonable classification of all property other
than real property for the purpose of taxation, and may impose different
rates thereon; providing that the taxation of property in any class shall
be equal and uniform; and providing that the Legislature may impose a
poll tax and may impose an occupation tax on natural persons and cor-
porations, other than municipal, doing business in this State; that it may
tax incomes of both natural persons and corporations, other than munici-
pal, except that persons engaged in mechanical and agricultural pursuits
shall never be required to pay an occupation tax; exempting Two Hun-
dred and Fifty ($250.00) Dollars worth of household and kitchen furni-
ture belonging to each family in this State; and providing further that
the occupation tax levied by any county, city or town for any year on
persons or corporations pursuing any profession or business shall not
exceed one-half of the tax levied by the State for the same period.

Be it resolved by the Legislature of the State of Texas:

SECTION 1. That Section 1 of Article 8 of the Constitution
of the State of Texas be amended so as hereafter to read as
follows:

"Section 1. TAXATION TO BE EQUAL AND UNIFORM
AS TO REAL ESTATE AND TO BE EQUAL AND UNI-
FORM AS TO ALL REASONABLE CLASSIFICATIONS OF
PROPERTY; AND OCCUPATION AND INCOME TAXES;
EXEMPTIONS; LIMITATIONS UPON COUNTIES, CITIES,
ETC.

"Taxation of real property shall be equal and uniform. All
property in this State, whether owned by natural persons or
corporations, other than municipal, shall be taxed in proportion
to its value, which shall be ascertained as may be provided by
law. The Legislature may by general laws make reasonable
classifications of all property other than real property for the
purpose of taxation, and may impose different rates thereon;
provided that the taxation of all property in any class shall be
equal and uniform. The Legislature may impose a poll tax.
It may also impose occupation taxes, both upon natural per-
sons and upon corporations, other than municipal, doing any
business in this State. It may also tax incomes of both natural
persons and corporations other than municipal, except that per-
sons engaged in mechanical and agricultural pursuits shall
never be required to pay an occupation tax; provided, that Two
Hundred and Fifty ($250.00) Dollars worth of household and kitchen furniture, belonging to each family in this State, shall be exempt from taxation, and provided further that the occupation tax levied by any county, city or town for any year on persons or corporations pursuing any profession or business, shall not exceed one-half of the tax levied by the State for the same period on such profession or business."

SEC. 2. The foregoing amendment to the Constitution of Texas shall be submitted to a vote of the qualified electors of this State at an election to be held throughout the State on the first Tuesday after the first Monday in November, 1934. At this election all voters favoring said amendment shall write, or have printed, on their ballot the words:

"For the Amendment to the Constitution of the State of Texas providing that taxation of real property shall be equal and uniform; and that all property in this State, other than that owned by municipal corporations, shall be taxed in proportion to its value as ascertained as may be provided by law; and providing that the Legislature may make reasonable classifications of all property, other than real property, for the purpose of taxation; and that the taxation of all property in any class shall be equal and uniform; and providing further that the Legislature may impose poll tax and occupation tax and income tax and exempting from occupation tax persons engaged in mechanical and agricultural pursuits; and exempting from taxation Two Hundred and Fifty ($250.00) Dollars worth of household and kitchen furniture belonging to each family; and providing that the occupation tax levied by any county, city or town shall not exceed one-half that levied by the State for the same period."

Those voters opposing said proposed Amendment shall write, or have printed, on their ballot the words:

"Against the Amendment to the Constitution of the State of Texas providing that taxation of real property shall be equal and uniform; and that all property in this State, other than that owned by municipal corporations, shall be taxed in proportion to its value as ascertained as may be provided by law; and providing that the Legislature may make reasonable classifications of all property, other than real property, for the purpose of taxation; and that the taxation of all property in any class shall be equal and uniform; and providing further that the Legislature may impose poll tax and occupation tax and income tax, and exempting from occupation tax persons engaged in mechanical and agricultural pursuits; and exempting from taxation Two Hundred and Fifty ($250.00) Dollars worth of household and kitchen furniture belonging to each family; and providing that the occupation tax levied by any county, city or town shall not exceed one-half that levied by the State for the same period."

SEC. 3. The Governor of the State of Texas is hereby directed to issue the necessary proclamation for said election,
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and to have same published as required by the Constitution and Amendments thereto.

SEC. 4. The sum of Five Thousand ($5,000.00) Dollars or so much thereof as may be necessary, is hereby appropriated from any funds in the State Treasury, not otherwise appropriated, to pay the expenses of said proclamation and of holding said election.

[NOTE.—S. J. R. No. 16 passed the Senate, April 27, 1933, by a vote of 30 yeas, 0 nays; Senate concurred in House amendment, May 12, 1933, by a vote of 27 yeas, 0 nays; passed the House, with amendments, May 11, 1933, by a vote of 105 yeas, 8 nays.]

Filed in the Department of State, May 16, 1933, with the Governor's signature.

PROPOSING AMENDMENT TO ARTICLE IX OF THE CONSTITUTION CONFERRING UPON COMMISSIONERS COURT GENERAL MANAGEMENT AND CONTROL OF COUNTY AFFAIRS.


HOUSE JOINT RESOLUTION.

Proposing an Amendment to Article IX of the Constitution of the State of Texas, by adding a new section to be numbered Section 2-A, said section to have five (5) lettered subdivisions, and conferring upon Commissioners Court general management and control of county affairs, providing for combining of certain offices, and providing for the fixing of compensation of all county and precinct officers, and determining the number of deputies, assistants and clerical help of all county and precinct officers; and providing for certain officers and employees performing additional duties for cities, towns, and districts within their county when required, and authorizing contracts between Commissioners Court and cities, towns and districts for the performance of such additional duties, and providing for the payment therefor; and providing for approval of such contracts by the Attorney General of the State; and providing that the Legislature may, by general law, provide for complete forms of county government and organizations different from that provided for in this Constitution; and requiring an election in such county with reference thereto; and giving to the Commissioners Court certain powers with limitations thereon and providing that no provision of this Constitution in conflict therewith shall hereafter be held to control, except with reference to counties operating under Home Rule Charters; and providing for an election upon such proposed Constitutional Amendment, and making an appropriation therefor.

Be it resolved by the Legislature of the State of Texas:

SECTION 1. That there be added to Article IX of the Constitution of the State of Texas a new section to be numbered