

## **BILL ANALYSIS**

Senate Research Center  
78R1229 RCJ-D

S.J.R. 11  
By: Janek  
Finance  
3/10/2003  
As Filed

### **DIGEST AND PURPOSE**

Currently, state law requires a simple majority of votes in each chamber of the legislature to pass a new tax, increase existing tax rates, or extend the application of a tax. As proposed, S.J.R. 11 provides for the submission to the voters of a constitutional amendment requiring a two-thirds vote in each chamber of the legislature for the imposition, increase, or extension of a state tax. The constitutional amendment election will take place November 4, 2003.

### **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 25, as follows:

Sec. 25. (a) Prohibits the legislature from imposing a state tax, increasing the rate of a state tax, or extending the application of a state tax to a new class of persons, property, transactions, or other items unless approved by a vote of two-thirds of the membership of each house.

(b) Provides that this section does not apply to the repeal or amendment of an exemption or other exception expressly provided by statute on September 1, 2003.

(c) Provides that this section does not apply to the imposition, increase, or extension of a fee if the revenue from the fee is required to be used for purposes related to the activity for which the fee is imposed.

SECTION 2. Requires this proposed constitutional amendment be submitted to the voters at an election to be held November 4, 2003. Requires the ballot be printed to permit voting for or against this proposition.