

## **BILL ANALYSIS**

Senate Research Center  
83R207 MXM-D

S.J.R. 27  
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Finance  
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As Filed

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

Sensible public policy suggests that taxes should not be raised unless a broad consensus exists and unless there is a clear and immediate need for more revenues. Considering that taxes affect all Texans, it is not too much to ask that citizens set out certain, simple requirements before the legislature can raise taxes. This simple but important requirement would be a big improvement over the current system, which only requires a simple majority vote to raise taxes.

S.J.R. 27 requires that an affirmative record vote of two-thirds of all the members elected to each house of the legislature on final consideration in each house is required for passage of a bill that imposes a new state tax or increases the rate of an existing state tax above the rate in effect on the date the bill was filed.

Bills that do not require a two-thirds record vote are those that address the manner in which a state tax is computed, the manner in which a state tax is administered or enforced, or the applicability of a state tax.

S.J.R. 27 provides that "state tax" does not include a tax or other levy imposed by a political subdivision of this state; a fine, penalty, or interest charge; a charge for a specific service, property, or other item in an amount that reasonably relates to the value of the service property, or item; or a fee, including a filing fee, license or registration fee, or application fee.

S.J.R. 27 proposes a constitutional amendment requiring certain tax bills to be approved by two-thirds of all the members elected to each house of the legislature.

### **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) Requires an affirmative record vote of two-thirds of all the members elected to each house of the legislature on final consideration in each house for passage of a bill that imposes a new state tax or increases the rate of an existing state tax above the rate in effect on the date the bill was filed.

(b) Provides that this section does not apply to a bill that amends the manner in which a state tax is computed, the manner in which a state tax is administered or enforced, or the applicability of a state tax.

(c) Provides that, in this section, "state tax" does not include a tax or other levy imposed by a political subdivision of this state; a fine, penalty, or interest charge; a charge for a specific service, property, or other item in an amount that reasonably relates to the value of the service, property, or item; or a fee, including a filing fee, license or registration fee, or application fee.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 5, 2013. Sets forth the required language of the ballot.