

1-1 By: Geren, et al. (Senate Sponsor - Perry, et al.) H.J.R. No. 2
1-2 (In the Senate - Received from the House April 29, 2025;
1-3 May 5, 2025, read first time and referred to Committee on Finance;
1-4 May 7, 2025, reported favorably by the following vote: Yeas 15,
1-5 Nays 0; May 7, 2025, sent to printer.)

1-6	COMMITTEE VOTE				
1-7		Yea	Nay	Absent	PNV
1-8	Huffman	X			
1-9	Hinojosa of Hidalgo	X			
1-10	Alvarado	X			
1-11	Bettencourt	X			
1-12	Campbell	X			
1-13	Creighton	X			
1-14	Flores	X			
1-15	Hall	X			
1-16	Kolkhorst	X			
1-17	Nichols	X			
1-18	Paxton	X			
1-19	Perry	X			
1-20	Schwertner	X			
1-21	West	X			
1-22	Zaffirini	X			

1-23 HOUSE JOINT RESOLUTION

1-24 proposing a constitutional amendment prohibiting the legislature
1-25 from imposing death taxes applicable to a decedent's property or
1-26 the transfer of an estate, inheritance, legacy, succession, or
1-27 gift.

1-28 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Article VIII, Texas Constitution, is amended by
1-30 adding Section 26 to read as follows:

1-31 Sec. 26. (a) Except as provided by Subsection (b) of this
1-32 section, the legislature may not:

1-33 (1) impose a state tax on the property of a deceased
1-34 individual's estate because of the death of the individual,
1-35 including an estate, inheritance, or death tax;

1-36 (2) impose a state tax on the transfer of an estate,
1-37 inheritance, legacy, succession, or gift from an individual,
1-38 family, estate, or trust to another individual, family, estate, or
1-39 trust, including a tax on a generation-skipping transfer, if the
1-40 tax was not in effect on January 1, 2025; or

1-41 (3) increase the rate or expand the applicability of a
1-42 state tax described by Subdivision (2) of this subsection that was
1-43 in effect on January 1, 2025, beyond the rate or applicability of
1-44 the tax that was in effect on that date.

1-45 (b) This section does not prohibit the imposition or change
1-46 in the rate or applicability of:

1-47 (1) a tax described by Section 29(b) of this article;
1-48 (2) a tax applicable to the transfer of a motor vehicle
1-49 by gift; or

1-50 (3) an ad valorem tax on property.

1-51 SECTION 2. This proposed constitutional amendment shall be
1-52 submitted to the voters at an election to be held November 4, 2025.
1-53 The ballot shall be printed to permit voting for or against the
1-54 proposition: "The constitutional amendment to prohibit the
1-55 legislature from imposing death taxes applicable to a decedent's
1-56 property or the transfer of an estate, inheritance, legacy,
1-57 succession, or gift."

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