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H.J.R. No. 2

A JOINT RESOLUTION

1 proposing a constitutional amendment prohibiting the legislature
2 from imposing death taxes applicable to a decedent's property or
3 the transfer of an estate, inheritance, legacy, succession, or
4 gift.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII, Texas Constitution, is amended by
7 adding Section 26 to read as follows:

8 Sec. 26. (a) Except as provided by Subsection (b) of this
9 section, the legislature may not:

10 (1) impose a state tax on the property of a deceased
11 individual's estate because of the death of the individual,
12 including an estate, inheritance, or death tax;

13 (2) impose a state tax on the transfer of an estate,
14 inheritance, legacy, succession, or gift from an individual,
15 family, estate, or trust to another individual, family, estate, or
16 trust, including a tax on a generation-skipping transfer, if the
17 tax was not in effect on January 1, 2025; or

18 (3) increase the rate or expand the applicability of a
19 state tax described by Subdivision (2) of this subsection that was
20 in effect on January 1, 2025, beyond the rate or applicability of
21 the tax that was in effect on that date.

22 (b) This section does not prohibit the imposition or change
23 in the rate or applicability of:

24 (1) a tax described by Section 29(b) of this article;

- 1 (2) a tax applicable to the transfer of a motor vehicle
2 by gift; or
3 (3) an ad valorem tax on property.

4 SECTION 2. This proposed constitutional amendment shall be
5 submitted to the voters at an election to be held November 4, 2025.
6 The ballot shall be printed to permit voting for or against the
7 proposition: "The constitutional amendment to prohibit the
8 legislature from imposing death taxes applicable to a decedent's
9 property or the transfer of an estate, inheritance, legacy,
10 succession, or gift."