OFFICIAL JOURNAL of the CONSTITUTIONAL CONVENTION of the STATE OF TEXAS

FIFTIETH DAY (Thursday, March 28, 1974)

AFTER RECESS

The Convention met at 9:30 o'clock a.m., pursuant to recess, and was called to order by the President.

The roll was called and the following were recorded present: 166 Present, 3 Absent-Excused, 11 Absent. (Record 1, Appendix)

The Reverend Reginal King, Pastor, Tarrytown Baptist Church, Austin, Texas, offered the invocation as follows:

Good morning, Lord. Please overlook us if we seem to repeat ourselves, but forgive us if this is the first thought that we have directed toward you this day. We take for granted your attentiveness to the affairs of the world when we laid them aside last night. Now that we are back on the job, we dare not think for a moment that we can handle alone the weighty matters before us this day. Rather, we say, "Thank you" for sustaining us during the night, but heed our thoughts and frustrations during our working hours this day.

Your presence in this chamber is not sought because of who we are, but requested because we know who we are and we recognize the need of divine direction. Let us be alert to the discussions of the day so that we may recognize your divine direction in the words of men. Let us be perceptive enough to discern between the good and the best. It's easy for you to know the future, but what is good for our people in all the tomorrows remains as a heavy fog to our mortal eyes.

Lord, we took ten seconds yesterday for each delegate to voice his mental thoughts. How long those seconds seemed if we had nothing to say, but how short if we had begun to pray. Let us in the next ten seconds begin our divine communication that will continue throughout the day. Thank you for the unity we feel as we pray together. In His name we pray. Amen.

LEAVES OF ABSENCE

Delegate Coleman was granted leave of absence for today on account of important business on motion of Delegate Pentony.

Delegate Newton was granted leave of absence for today on account of illness on motion of Delegate Calhoun.

Delegate Parker of Denton was granted

leave of absence for today on account of illness in family on motion of Delegate Hendricks.

REPORT OF THE COMMITTEE ON ADMINISTRATION

The Honorable Price Daniel, Jr., President Constitutional Convention of 1974

Sir:

We, your Committee on Administration, to whom was referred C.C.R. 27, have had the same under consideration and beg to report back with the recommendation that it do pass. The resolution was reported from Committee by the following record vote: 5 Yeas, 2 Nays, 1 Present-Not Voting.

Respectfully submitted,

/s/ HIGHTOWER Chairman

Date Submitted: March 21, 1974

C.C.R. 27, WHEREAS, The Texas Constitutional Convention has operated for the first three months of its existence on a sound fiscal basis with considerable savings in most budget categories; and

WHEREAS, There is an estimated unexpended balance of approximately \$500,000 in the budget; now, therefore, be it

RESOLVED, That the Convention utilize this unexpended balance and savings for Convention expenses during the period April 1 through May 15: and, be it further

through May 15; and, be it further
RESOLVED, That the President of the
Convention, in accordance with the Rules of
the Convention, be authorized to continue to
commit available money for the purposes and
functions specified in the budget adopted by
the Convention in Constitutional Convention
Resolution Number 16 in amounts that do not,
in aggregate, exceed the grand total of such
budget.

DANIEL CALDWELL AIKIN DAVIS WYATT MURRAY HIGHTOWER TRAEGER

(Filed March 21, 1974; March 21, 1974, read first time and referred to Committee on Administration; March 22, 1974, reported favorably by a vote of 5 Yeas, 2 Nays, and 1 Present-Not Voting; March 22, 1974, sent to printer.)

ARTICLE VIII ON SECOND READING

The President laid before the Convention as unfinished business Article VIII.

Question: Shall Article VIII be adopted?

Delegate Ogg offered the following amendment to Article VIII:

Amend Article VIII, Finance, by substituting the following for the Finance

Committee Report:

ARTICLE VIII FINANCE

Sec. TAXATION. Taxes shall be levied and collected by general law.

Sec. 2. AD VALOREM TAXATION. (a) Taxation shall be equal and uniform on all real property and tangible personal property and all such property shall be taxed in proportion to market value.

(b) For all ad valorem tax purposes, the legislature by general law shall provide the establishment and enforcement of appraisal standards and procedures which shall be applied uniformly throughout the state.

(c) Each county shall provide for an appraisal of all taxable property within its boundaries. All taxing authorities imposing a tax on property within the county shall tax in proportion to this appraisal. The costs and expenses of the appraisal shall be allocated among the taxing authorities as shall be provided by general law.

(d) The legislature may not release ad valorem taxes unless delinquent at least 10 vears.

(e) The rolling stock of railroads may be assessed in gross in the county where principal office of the company is located, and the county tax paid upon it shall be apportioned by the Comptroller, in proportion to the distance such road may run through any such county, among the several counties through which the road passes, as a part of their tax assets.

(f) The Legislature, by general law, may provide for ad valorem property tax exemptions.

Sec. 3. AD VALOREM TAX APPEALS. In addition to other remedies and appeals provided by law, every person owning property subject to ad valorem taxation is entitled, after the exhaustion of administrative remedies, to pay ad valorem taxes due on such property under protest and to appeal to a court of record of competent jurisdiction for rehearing in trial de novo of the appraisal of the property and the assessment of the tax. The court shall make all such orders as necessary to insure equal treatment under the law including refunds of taxes, equalization of property appraisals and assessments within taxing authority, and such other orders

as may be provided by law.
Sec. 4. STATE DEBT. (a) No state debt shall be incurred unless authorized as

provided in this constitution. (b)

State debt shall mean bonds or other evidences of indebtedness which are secured by the general credit of the state or to be repaid from tax revenues, fees, tuition, or other charges of the state, a state senior college or university, or a state agency or institution having statewide jurisdiction. State debt shall not include bonds or other evidences of indebtedness authorized by law which are to be payable solely from the revenues to be generated by the charges of the project to be financed.

(c) State debt may be authorized by law if approved by two-thirds vote of the membership of each house of the legislature and submitted to and approved by a majority of the qualified electors voting on the

question.

(d) State debt may be authorized by general law to refund outstanding state debt. Sec. 5. APPROPRIATIONS. (a) No money shall be drawn from the state treasury except in accordance with specific appropriation made by law.

(b) No appropriation of money from the state treasury shall be made for a term

longer than two years.

- (c) No bill containing an appropriation may be considered as passed or be sent to the governor for consideration until and unless the Comptroller of Public Accounts certifies that the amount appropriated is within the estimated revenue for the applicable fiscal period.
- (d) No appropriation in excess of the estimated revenue shall be valid unless it is made in response to imperative public necessity and approved by four-fifths vote of the membership of each house legislature.
- (e) A report shall be prepared by the Comptroller of Public Accounts in advance of each regular session of the legislature and submitted to the governor and legislature upon its convening which shows the condition of the state treasury at the close of last fiscal period and an estimate of the probable receipts and disbursements for the then current fiscal year. The report shall contain an itemized estimate of the anticipated revenue based on the laws then in effect that will be received by the state from all sources, showing the fund accounts to be credited during the succeeding biennium, and said report shall contain such other information as may be required by law. Supplemental statements shall be submitted at any special session of the legislature and at such other times as may be necessary to show probable changes.

Sec. 6. PUBLIC FUNDS. Public money and public credit shall be used only for public purposes.

Sec. 7. PUBLIC PURPOSES. purposes, as that term is used in this constitution, include, but are not limited to, purposes for which taxes could be levied or public money or public credit could be used before the adoption of this

constitution.

Sec. 8. REPORT OF DEDICATED FUNDS. The an annual report of the receipts and expenditures of all constitutionally constitutionally dedicated funds.

The amendment was read.

Delegate Caldwell moved to table the amendment.

The motion to table prevailed by a non-record vote.

Article VIII as amended was then adopted by the following vote: 93 Yeas, 67 Nays, 3 Present-Not Voting, 17 Not Voting. (Record 2, Appendix)

REASON FOR VOTE

I voted against this article for these reasons:

1. There are a number of inequities in

March 28, 1974

the property tax section dealing with agriculture land evaluation. The wording of the article will continue the inequity of the

property tax that places the burden on the urban small property owner.

2. Another reason is the highway gasoline tax fund was left intact which will provide no funding for much peeded urban mass. provide no funding for much needed urban mass

transit systems; and also

3. There is no provision allowing a vote before the imposing of a state personal income tax, and I felt the people should decide whether they wented an income tax. decide whether they wanted an income tax.

GREEN OF HARRIS

ARTICLE VIII REFERRED

The President then referred Article VIII to the Committee on Style and Drafting.

ADJOURNMENT

On motion of Delegate Caldwell the Convention at 10:05 o'clock a.m. adjourned until 10:10 o'clock a.m. today.

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TEXAS CONSTITUTIONAL CONVENTION

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RECORD # 2 ADOPTION OF ART. VIII

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