OFFICIAL JOURNAL of the CONSTITUTIONAL CONVENTION of the STATE OF TEXAS

THIRTY-EIGHTH DAY
(Tuesday, March 12, 1974)

AFTER RECESS

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

The roll was called and the following were recorded present: 160 Present, 8 Absent-excused, 13 Absent. (Record 1, Appendix)

The Reverend Jewel Johnson, St. Peter's United Church of Christ, Coupland, Texas, offered the invocation as follows:

Almighty God, Eternal Spirit, we pause for a moment during these deliberations to acknowledge that, after all, we are finite, dependent creatures. You call the worlds into being, You create man in your own image, and You set before us the ways of life and death.

Compel us to always remember that we stand under the light of your divine scrutiny for unto You all hearts are open, all desires are known, and from You no secrets are hid. Keep us mindful that both men and nations are judged by your righteous will declared through prophets and apostles. Create within us clean heart, O God, and renew a right spirit among us that in all our relationships we may worthily magnify your holy name.

We ask for your divine guidance upon the members of this Convention as they formulate the rules of justice that will regulate our common life together. Give us a greater measure of concern for all persons. We pray for the poor, that good news might be preached to them. We pray for the oppressed, that they may be set at liberty. Give us the courage to pursue openness and truth in the conduct of our public affairs.

We pray that in every arena of our lives You will make us instruments of your peace so that where there is hatred, enable us to sow love; where there is injury, pardon; where there is darkness, help us to shed light. Thus may we follow the footsteps of the great teachers and prophets of the ages, especially Jesus of Nazareth in whose name we pray. Amen.

LEAVES OF ABSENCE

Delegate Hutchison was granted leave of absence for today on account of important business on motion of Delegate Harris of Dallas.

Delegate Russell was granted leave of

absence for today on account of important business on motion of Delegate Harris of Dallas.

Delegate Olson was granted leave of absence for today on account of illness on motion of Delegate Murray.

Delegate Longoria was granted leave of absence for today on account of important business on motion of Delegate Murray.

Delegate Sherman of Tarrant was granted leave of absence for today on account of illness on motion of Delegate Tarbox.

Delegate Head was granted leave of absence for today on account of important business on motion of Delegate Jones of El Paso.

Delegate Earle was granted leave of absence for today on account of important business on motion of Delegate McDonald of Hidalgo.

Delegate Truan was granted leave of absence for today on account of important business on motion of Delegate Salem.

REPORT OF THE COMMITTEE
ON FINANCE

March 11, 1974

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

Sir

We, your Committee on Finance, to whom was referred Article VIII of Constitutional Convention Proposal Number 1, have had the same under consideration and beg to report back with the recommendation that it do pass in the form attached.

The proposal was reported from committee by the following record vote: 21 Yeas, 0 Nays.

Respectfully submitted,

/s/ CALDWELL Chairman

(January 11, 1974, filed; January 14, 1974, referred to Committee on Finance; March 11, 1974, reported favorably by a vote of 21 Yeas, 0 Nays, with minority reports attached; March 11, 1974, sent to printer.)

March 11, 1974

The Honorable Price Daniel, Jr.
President, Texas Constitutional Convention

The Committee on Finance submits its report containing recommended provisions to insure fair and equal application of the taxing power of the state and for maintaining sound fiscal procedures for the operation of state government. This recommended article is intended to replace in their entirety Article VIII and related provisions of the

present constitution.

The recommendations concerning a single appraisal of property within each county, differing methods of appraisal for farm and ranch land, and a simple and direct method of appeal from appraisal and assessment of the property tax will, in the judgment of the committee, go far to correct the inequities within the field of property taxation that have developed under the provisions of the 1876 Constitution.

The present dedication of funds for highways and public schools was carefully considered by the committee. A majority was in accord that the present dedication should be continued without modification, and that provision should be made for alternate modes of transportation from sources other than those dedicated by the constitution.

In the area of state fiscal procedures the committee maintained the "pay-as-you-go" policy for state expenditures and provided for state debt only in those instances important enough to require concurrence of a majority of the voters of the state.

Seven minority reports are attached to the majority report and deal with provisions relating to a state income tax; dedication of funds for mass transit; property tax exemptions; dedication of motor fuel taxes; and limitations on expenditures for public assistance programs.

The committee report is the product of over 300 hours spent in the consideration of testimony from members of the Constitutional Revision Commission, members of the general public, and delegates whose proposals were referred to the committee.

During its work the committee utilized the services of the following staff members: Steve Bickerstaff, L. G. Clinton III, John Galloway, Susan Streit, Mary Matherson, Toni Hernandez, Mike Medearis, and Bill Wells. The committee also wishes to express its appreciation for assistance given it by Mark Yudof, James McGrew, Lynn Anderson, John Gronouski, Jack McCreary, and Craig Foster, whose experience in the subject matter under consideration provided an invaluable resource to the committee.

> 15/ CALDWELL Chairman

BE IT PROPOSED BY THE COMMITTEE ON FINANCE,

That there be a new article on finance to read as follows:

ARTICLE VIII FINANCE

TAXATION. Taxes shall be Sec. 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 all such property shall be taxed in proportion to market value.

(b) For all ad valorem tax purposes, legislature by general law shall provide for 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 All taxing authorities imposing boundaries. 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 aut shall be provided by general law. authorities as

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

years.

The rolling stock of railroads may (e) be assessed in gross in the county where the 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.

• APPRAISAL FOR LAND (a) The legislature by Sec. PRESERVATION. general law shall prescribe separate formulas for the appraisal of land to promote the preservation of open space land devoted to farm or ranch purposes, and by general law may prescribe separate formulas for appraisal of land to promote the preservation of forest land devoted to timber production.

(b) In passing laws pursuant to this section, the legislature by general law may provide for the appraisal of land on the basis of productive capacity and may prescribe all limitations and sanctions as may be appropriate.

Sec. 4. AD VALOREM TAX EXEMPTIONS. (a) There shall be exempt from all ad valorem taxation:

(1) The property of the state except as provided by law and property of political subdivisions of the state used for public purposes;

All household goods and (2) personal effects not used for the production of income; and

All farm products in the (3) hands of the producer and family supplies for home and farm use.

(b) There shall be exempt from state ad valorem taxation at least \$3,000 as may be provided by general law of the appraised value of all residence homesteads.

(c) Subject to such limitations, classifications, and exclusions as it may prescribe, the legislature by general law may exempt from ad valorem taxation:

(1) Property used exclusively for educational or charitable purposes, nonresidential property owned and used exclusively by organizations chartered by the State of Texas and the United States whose membership is composed solely of former members of the armed services of the United States, or places of burial not held for profit;

(2) Property owned by a disabled veteran of the armed services of the United States, by the surviving spouse or minor children of a disabled veteran of the armed services of the United States, or by the surviving spouse or minor children of any member of the armed services of the United States whose life was lost while on active duty;

(3) Actual places of religious

worship;

(4) Any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society if the property yields no revenue to the church or religious society, but such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; and

(5) Property, not held for profit, owned by a nonprofit water supply corporation which is reasonably necessary for, and is used in the acquisition, storage, transportation and distribution of, water or is used in providing sewage or waste water treatment service.

(d) The governing body of any political subdivision may exempt from ad valorem taxation \$3,000, or any larger amount as authorized by the legislature, of the assessed value of a residence homestead owned and occupied by persons 65 years of age or older. The governing body, on a petition signed by qualified voters equal in number to at least five percent of the voters registered in the political subdivision, shall call an election to determine by majority vote whether to grant, repeal, increase, or reduce such exemption. After the first petition, no such petition shall be effective if submitted less than 12 months from the date of a preceding valid petition.

(e) The legislature by general law may provide relief, including tax moratoriums, from residential ad valorem taxes for persons determined to be in need of such relief because of age, disability, or economic circumstance. Any such law shall provide for reimbursement of political subdivisions for revenue losses caused by such relief or shall provide that no such relief shall apply to the ad valorem taxes of a political subdivision unless approved by the political subdivision.

(f) The legislature by general law may provide for the preservation of cultural, historical, or natural history resources by:

(1) Granting tax relief or exemption from state ad valorem taxes for appropriate property which shall be designated as provided by general law; and

designated as provided by general law; and
(2) Authorizing political
subdivisions of the state to grant tax relief
or exemption from ad valorem taxes of the
political subdivision for appropriate
property which shall be designated by the
political subdivision as provided by general
law.

Sec. 5. 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

the taxing authority, and such other orders as may be provided by law.

Sec. 6. ALLOCATIONS AND USES OF CERTAIN REVENUES. (a) Subject to legislative appropriation, allocation, and direction, all all net revenues remaining after payment of refunds allowed by law and expenses of collection derived from motor vehicle collection derived from motor vehicle registration fees, and all taxes, except gross production and ad valorem taxes, on motor fuels and lubricants used to propel motor vehicles over public roadways, shall be used for the sole purpose of acquiring rights-of-way, constructing, maintaining, and policing such public roadways, and for the administration of such laws as may be prescribed by the legislature pertaining to the supervision of traffic and safety on such roads; and for the payment of the principal and interest on county and road district bonds or warrants voted or issued prior January 2, 1939, and declared eligible prior to January 2, 1945, for payment out of County and Road District Highway Fund under existing law; provided, however, that one-fourth of such net revenue from the motor fuel tax shall be allocated to the Available School Fund; and provided, however, that the net revenue derived by counties from motor vehicle registration fees shall never be less than the maximum amounts allowed to be retained by each county and the percentage allowed to be retained by each county under the laws in effect on January 1, 1945. construed Nothing contained herein shall be as authorizing the pledging of the state's credit for any purpose.

(b) The legislature may allocate and dedicate the receipts from other state taxes not dedicated by this constitution to be used for the support of mass transportation, and may authorize the establishment of local mass transit authorities. Local tax sources and local general obligation bond issues for mass transportation purposes shall be subject to approval by voters in the affected jurisdiction.

(c) In addition to revenues dedicated elsewhere in this constitution, one-fourth of the revenue from state occupation taxes is dedicated to the Available School Fund.

Sec. 7. 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 are 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. 8. 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 of the legislature.

A report shall be prepared by the (e) 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 then current fiscal year. The report shall contain an itemized estimate of the contain an 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. 9. PUBLIC FUNDS. Public money and public credit shall be used only for public

purposes.

Sec. 10. PUBLIC PURPOSES. Public 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. 11. REPORT OF DEDICATED FUNDS. The legislature shall provide by general law for an annual report of the receipts and expenditures of all constitutionally dedicated funds.

SECTION-BY-SECTION ANALYSIS OF COMMITTEE REPORT

A. Introduction

The committee began its deliberations on Constitutional Convention Proposal Number 1, Article VIII, which was identical to the Constitutional Revision Commission recommendations for Article VIII. The committee proceeded to hear witness testimony, staff discussion, and delegate testimony on each section and each proposal relating to the various sections. Upon completion of all testimony the committee began a straw vote procedure to develop a consensus on language to be contained in the various sections. Following this, the language developed was submitted to various persons with extensive knowledge of the subject matter under consideration for comment and review. The committee then voted section by section on the entire article.

The final committee proposal deleted proposed Section 4 of Constitutional Convention Proposal Number 1 relating to state taxes on income.

Four new sections were added to Constitutional Convention Proposal Number 1: Section 2 of the committee report provides for ad valorem taxation and methods for application of these taxes; Section 3 of the committee report provides for different methods of appraisal for certain types of land; Section 5 of the committee report provides for a method of taxpayer appeal from appraisal and assessment of ad valorem taxes; Section 11 of the committee report requires a report of constitutionally dedicated funds.

The remaining sections of the committee report are essentially those contained in Constitutional Convention Proposal Number 1. Section 1 requires that taxes be levied and collected by general law. Section 4 provides for exemptions from ad valorem taxation. Section 6 establishes allocations of certain dedicated revenues. Section 7 defines state debt and provides methods by which state debt may be created. Section 8 provides the method and term of appropriating funds of the state. Section 9 establishes the uses to be made of public funds. Section 10 defines public purposes.

The revised Article VIII was submitted to the committee for approval as a whole and was adopted by a majority of the membership of the committee.

B. Section-by-section Analysis

Sec. 1. TAXATION. Taxes shall be levied and collected by general law.

COMMENTS

Section 1 is unchanged from Section 1 of the recommendation of the Constitutional Revision Commission. A similar provision appears in Section 3 of Article VIII of the present Texas Constitution.

Section 1 is a requirement that all taxes be levied and collected only by general—as opposed to special—laws. Approximately 12 state constitutions contain a similar requirement.

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 for 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 years.

(e) The rolling stock of railroads may be assessed in gross in the county where the 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.

COMMENTS

Section 2 is a new section which was added to Constitutional Convention Proposal Number 1 to provide for the basic structure of ad valorem taxation in Texas. It contains some provisions which are similar to ones which appear in the present constitution, and some new provisions which are intended to establish the basis for a fairer and more administrable ad valorem tax in this state.

Subsection (a) requires that taxation be equal and uniform on real property and tangible personal property and that all such property be taxed in proportion to market value. The effect of this section is: (1) to prevent discrimination between property owners; (2) to prevent the application of differing tax rates or ratios to market value for any real property or tangible personal property within a taxing jurisdiction; and (3) to prevent the exemption of real property or tangible personal property from ad valorem taxation except as specifically permitted by the constitution.

In discussing the meaning of "equal and uniform" as applied to ad valorem taxation, the Finance Committee determined that the requirement would not prevent the legislature from making reasonable classifications of property for purposes such as providing for: (1) differing methods of determining situs; (2) differing dates and procedures for the rendering of property; (3) discounts for the prepayment of taxes (despite the case holding of Rowan Drilling Co. v. Sheppard, 87 S.W.2d 706 (1935)); and (4) differing tax rates between taxing authorities.

Subsection (a) differs from Constitutional Convention Proposal Number 1 in that Section 1 of Proposal Number 1 would have permitted property to be classified in a manner such that differing tax rates, ratios to market value, and methods of determining value could be applied to different classes of real property and tangible personal property. The Finance Committee concluded that permitting a "classified property tax" in Texas was unwise.

Subsection (a) differs from the present constitution in that the "equal and uniform" requirement is not made applicable to intangible personal property (e.g., stocks, bonds, cash). It is important to note that this does not mean that intangibles will escape taxation. The legislature could choose from a variety of methods for taxing intangibles, including continuing an avalorem tax or exempting some or all intangible property from the ad valorem tax and utilizing other, perhaps more successful, methods of taxation.

One more change in Subsection (a) from both Constitutional Convention Proposal Number 1 and the present constitution is the requirement that property be taxed in proportion to "market value" rather than "value." This is intended to make clear that the value of property is its market value and not an amount arbitrarily determined as a result of bargaining between a tax collector and a property owner. The change does not prevent a jurisdiction from taxing in "proportion to market value" (at some legally

established ratio or percentage of the value) or the utilization, as provided by law, of commonly accepted methods for determining value, such as comparable sales, income capitalization, or replacement cost, where the particular method is the most appropriate.

Subsection (b) mandates the legislature to provide for the establishment and enforcement of appraisal standards and procedures. These standards and procedures must be applied uniformly throughout the state. The subsection does not require that assessment ratios to value be the same in each jurisdiction, but does require that similar property be appraised in the same manner regardless of where it is located in the state.

Subsection (c) requires that all property must have only one value for purposes of taxation. This would eliminate the duplicative efforts of various overlapping taxing jurisdictions in determining the value of the same property. The subsection requires each county to "provide for" an appraisal of all taxable property within its boundaries. Every taxing authority must use the results of the appraisal and tax "in proportion to" the value established for the property.

subsection (c) does not require that the county assessor-collector actually do the appraising. Instead, the provision is drafted in such a manner that the county could utilize one or more methods for providing for the appraisal, including creating a board of representatives from the various taxing authorities and contracting with other political entities or private firms for the appraisal. The subsection does not mean that the tax offices of political subdivisions other than the county would necessarily be eliminated. Instead the provision allows, subject to other limitations in this constitution and the law, the various taxing authorities to determine their own taxing policy, including the ratio to the appraised value at which each will

Subsection (d) is a limitation on the ability of the legislature to release ad valorem taxes. A similar limitation may be found in Section 55 of Article III of the present constitution.

Subsection (e) is almost identical to a part of Article VIII, Section 8 of the present constitution. It is necessary to permit the legislature to provide for the assessment of railroad rolling stock in one county and the distribution of this assessed value among the counties through which the railroad runs.

Sec. 3. APPRAISAL FOR LAND PRESERVATION. (a) The legislature by general law shall prescribe separate formulas for the appraisal of land to promote the preservation of open space land devoted to farm or ranch purposes, and by general law may prescribe separate formulas for the appraisal of land to promote the preservation of forest land devoted to timber production.

(b) In passing laws pursuant to this section, the legislature by general law may provide for the appraisal of land on the basis of productive capacity and may prescribe all limitations and sanctions as may be appropriate.

COMMENTS

Section 3 is a new section. The present constitution contains a similar provision (Article VIII, Section 1-d) and Constitutional Convention Proposal Number 1 continued the provision as statutory law in the transition schedule.

Section 3 is necessary because under the equal and uniform requirement of Section 2, constitutional authorization is needed for the legislature to provide formulas for the appraisals of land on the basis of productive capacity rather than comparable sales. This section mandates that the legislature provide such formulas for "open space land devoted to or ranch purposes" and allows the farm legislature to provide similar formulas for "forest land devoted to timber production." In both instances the appraisal is limited to "land," not including improvements, and requires that the land be "devoted" to the particular purpose or use mentioned,

Subsection (b) allows the legislature to "prescribe all limitations and sanctions as may be appropriate" for land preservation. This would permit tax roll-backs, restrictive contracts, or other approaches to prevent abuse of the separate formulas of appraisal provided under the section.

Sec. 4. AD VALOREM TAX EXEMPTIONS. (a) There shall be exempt from all ad valorem taxation:

- (1) The property of the state except as provided by law and property of political subdivisions of the state used for public purposes;
- (2) All household goods and personal effects not used for the production of income; and
- (3) All farm products in the hands of the producer and family supplies for home and farm use.
- (b) There shall be exempt from state ad valorem taxation at least \$3,000 as may be provided by general law of the appraised value of all residence homesteads.
- (c) Subject to such limitations, classifications, and exclusions as it may prescribe, the legislature by general law may exempt from ad valorem taxation:
- (1) Property used exclusively for educational or charitable purposes, nonresidential property owned and used exclusively by organizations chartered by the State of Texas and the United States whose membership is composed solely of former members of the armed services of the United States, or places of burial not held for profit;
- veteran of the armed services of the United States, by the surviving spouse or minor children of a disabled veteran of the armed services of the United States, or by the surviving spouse or minor children of any member of the armed services of the United States whose life was lost while on active duty;
- (3) Actual places of religious worship;
- (4) Any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society if the property yields no revenue to the

church or religious society, but such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; and

- (5) Property, not held for profit, owned by a nonprofit water supply corporation which is reasonably necessary for, and is used in the acquisition, storage, transportation and distribution of, water or is used in providing sewage or waste water treatment service.
- (d) The governing body of any political subdivision may exempt from ad valorem taxation \$3,000, or any larger amount as authorized by the legislature, of the assessed value of a residence homestead owned and occupied by persons 65 years of age or older. The governing body, on a petition signed by qualified voters equal in number to at least five percent of the voters registered in the political subdivision, shall call an election to determine by majority vote whether to grant, repeal, increase, or reduce such exemption. After the first petition, no such petition shall be effective if submitted less than 12 months from the date of a preceding valid petition.
- (e) The legislature by general law may provide relief, including tax moratoriums, from residential ad valorem taxes for persons determined to be in need of such relief because of age, disability, or economic circumstance. Any such law shall provide for reimbursement of political subdivisions for revenue losses caused by such relief or shall provide that no such relief shall apply to the ad valorem taxes of a political subdivision unless approved by the political subdivision.
- (f) The legislature by general law may provide for the preservation of cultural, historical, or natural history resources by:

 (1) Granting tax relief or exemption from state ad valorem taxes for appropriate property which shall be designated as provided by general law; and

 (2) Authorizing political
- subdivisions of the state to grant tax relief or exemption from ad valorem taxes of the political subdivision for appropriate property which shall be designated by the political subdivision as provided by general law.

COMMENTS

Section 4 is necessary because under the equal and uniform requirement of Section 2, real property or tangible personal property may not be exempted from taxation unless such exemption is granted or authorized in the constitution.

Subsection (a) continues, with minor revisions, exemptions which were granted by the 1876 Constitution and were a part of Constitutional Convention Proposal Number 1. These exemptions apply automatically against all ad valorem taxes levied in the state. One change made from Constitutional Convention Proposal Number 1 was to modify Subsection (a) of Section 2 to read "property of political subdivisions of the state used for public purposes" rather than "public property used for public purposes." This change removes the argument that the exemption of "public property" could include property that is privately owned but used by the public. The term "personal effects" as

used in Paragraph (2) of Subsection (a) is understood to be limited to "possessions having a close relationship to one's person" and not to include automobiles.

Subsection (b) carries forward the homestead exemption from state ad valorem taxes which is in Section 1-b of Article VIII of the present constitution and is part of Constitutional Convention Proposal Number 1. To make the exemption consistent with changes made in Section 2, the committee has changed the provision to read "at least \$3,000" of "appraised value." The legislature may increase the amount of the exemptions by law. The Finance Committee also has deleted the portion of Constitutional Convention Proposal Number 1 which would have exempted from state taxation the property of political subdivisions even if such property was not used for public purposes. Under Subsection (a), the property of political subdivisions would be exempt from all taxation if used for a public purpose.

Subsection (c) is a grant of authority to the legislature to exempt certain types of property. The first part of Subsection (c) ("subject to such limitations, classifications, and exclusions as it may prescribe") is intended to remove any question of the legislature's ability to narrow, graduate, or otherwise limit any exemption which it chooses to grant under the authority provided by Subsection (c).

Paragraph (1) of Subsection (c) is changed from that recommended by Constitutional Convention Proposal Number 1 by the addition of language allowing the legislature to exempt nonresidential property owned and used exclusively by organizations whose membership is composed solely of former members of the armed services of the United States. This will insure that the exemption currently authorized by statute will be continued if the legislature chooses to act in granting the exemption.

The remainder of the language allows the legislature to exempt "property used exclusively for educational or charitable purposes" without requiring, as does the present constitution, that the property be owned and used exclusively by an "institution of purely public charity." The change is intended to permit certain charitable and educational activities, such as garden clubs and certain homes for the elderly, to qualify for exemption under this provision although they could not under the Constitution of 1876.

Paragraph (2) of Subsection (c) is a redrafted version of the authorization for exempting property belonging to certain veterans or their families which is in the present constitution and Constitutional Convention Proposal Number i. In conjunction with the introductory provision to Subsection (c), the legislature could exclude the property of certain veterans and graduate the exemption of others according to disability or some other criteria.

Paragraphs (3) and (4) of Subsection (c) are unchanged from provisions in the present constitution and Constitutional Convention Proposal Number 1.

Paragraph (5) of Subsection (c) is new. It would permit the legislature to exempt

property owned by a nonprofit water supply corporation.

(d) Subsection 15 changed from Constitutional Convention Proposal Number and the present constitution, which allow political subdivisions to exempt "not less than" \$3,000 of the residence homestead of persons 65 years of age or older. Subsection (d) of this report would allow political subdivisions to exempt \$3,000 and would permit the legislature to authorize a larger amount by law. This change was made to allow greater legislative control over an exemption which, because it had no ceiling, posed a danger to the local tax base. Two other changes made in this provision by the Finance Committee were: (1) to change the percentage of voters necessary on a petition from 20 percent of those voting in the last preceding election to five percent of the registered in the subdivision; and (2) to allow for a petition to call an election to repeal, increase, or reduce an exemption in addition to granting one. Only one valid petition during each 12-month period would be permitted.

Subsection (e) is a provision which is not in the present Texas Constitution, which was recommended by the Constitutional Revision Commission. allows legislature to grant relief from ad valorem taxes for those determined to be in need. The Finance Committee made the following changes from Section 2(e) in Constitutional Convention Proposal Number 1: (1) "including tax moratoriums" was added to indicate that such moratoriums were possible as one element of relief which could be granted under this subsection; and (2) the legislature was given a choice in granting such exemptions between providing for the reimbursement of political subdivisions for revenue losses or allowing the political subdivision to decide whether to grant the relief.

Subsection (f) is a new provision which authorizes the legislature to provide for relief from ad valorem taxes to preserve cultural, historical, or natural history resources. The legislature would exempt or provide other tax relief for historic sites, historic buildings, garden clubs, and other eligible property.

eligible property.
Sec. 5. AD VALOREM TAX APPEALS. addition to other remedies and appeals provided by law, every person owning property subject to ad valorem taxation is entitled, the exhaustion of administrative remedies, to pay ad valorem taxes due on such property under protest and to appeal court of record of competent jurisdiction for renearing 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 the taxing authority, and such other orders as may be provided by law. COMMENTS

Section 5 is a new section not contained either in the 1876 Constitution or Constitutional Convention Proposal Number 1. It creates a constitutional right of appeal for taxpayers and does not depend on legislative enactment.

At the present time the taxpayer who wishes to contest the appraisal and

assessment of taxes imposed on property is at a severe disadvantage. The taxpayer does not have the right to pay taxes under protest and sue for the excess nor may the court fix the proper value or adjust the assessments and appraisals of property within the taxing authority. In addition to these disabilities, courts have imposed a heavy burden of proof on the individual taxpayer, who must show either proof of fraud, want of jurisdiction, illegality, or the adoption of an arbitrary and fundamentally erroneous plan or scheme of valuation.

In adopting the language of Section 5, the committee intended to create a right to relief by court action from the appraisal and assessment of ad valorem taxation in a manner that would not impede reliance by the taxing authority upon revenues being generated and would at the same time allow court review of the process through which the tax was determined. The court would be required to order tax refunds and equalization of appraisals and assessments if such orders are necessary to insure equal treatment for the taxpayer.

sec. 6. AL. (a) ALLOCATIONS AND USES OF CERTAIN REVENUES. Subject to legislative appropriation, allocation, and direction, all net revenues remaining after payment of all refunds allowed by law and expenses of collection derived from motor vehicle collection derived from motor vehicle registration fees, and all taxes, except gross production and ad valorem taxes, on motor fuels and lubricants used to propel motor vehicles over public roadways, shall be for the sole purpose of acquiring rights-of-way, constructing, maintaining, and policing such public roadways, and for the administration of such laws as may be prescribed by the legislature pertaining to the supervision of traffic and safety on such roads; and for the payment of the principal and interest on county and road district bonds or warrants voted or issued prior to January 2, 1939, and declared eligible prior 1945, for payment out of the to January 2, County and Road District Highway Fund under existing law; provided, however, that one-fourth of such net revenue from the motor fuel tax shall be allocated to the Available Fund; and provided, however, that the net revenue derived by counties from motor vehicle registration fees shall never be less than the maximum amounts allowed to be retained by each county and the percentage be retained by each county under to the laws in effect on January 1, 1945. Nothing contained herein shall be construed as authorizing the pledging of the state's credit for any purpose.

(b) The legislature may allocate and dedicate the receipts from other state taxes not dedicated by this constitution to be used for the support of mass transportation, and may authorize the establishment of local mass transit authorities. Local tax sources and local general obligation bond issues for mass transportation purposes shall be subject to approval by voters in the affected jurisdiction.

(c) In addition to revenues dedicated elsewhere in this constitution, one-fourth of the revenue from state occupation taxes is dedicated to the Available School Fund.

COMMENTS

Subsection (a) continues the language of the 1876 Constitution which dedicates highway user revenues. The committee felt the use of this language to be a more desirable approach than the modified language used by the Constitutional Revision Commission in its suggested proposal. The present dedication of the net revenue of motor vehicle registration fees and three-fourths of motor fuel taxes for public roadways and the remaining one-fourth of the net revenues of motor fuel taxes to the Available School Fund is continued.

Subsection (b) provides that (1) the legislature may statutorily dedicate funds not otherwise dedicated by the constitution for the purpose of mass transit; (2) the legislature may create local mass transit authorities; and (3) local control be preserved over local indebtedness created for mass transit.

The committee felt this subsection necessary to prevent any possibility that courts in the future would hold that mass transit would not be considered a public purpose. In addition the committee felt that explicit language was necessary to insure that the state would not be prevented from making grants to local subdivisions if it chose to do so.

Subsection (c) continues the current constitutional allocation and dedication to the Available School Fund of one-fourth of the revenue from state occupation taxes.

Sec. 7. STATE DEBT. (a) No state debt shall be incurred unless authorized as provided in this constitution.

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 are 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.

COMMENTS

Section 7 requires that before the state may incur debt, a law authorizing the debt must be approved by two-thirds vote of the membership of each house of the legislature and be submitted to and approved at a statewide election.

Subsection (a) provides that no state debt may be incurred unless authorized as provided in this constitution. The term "constitution" is used to include sections in addition to Section 7 which provide for the creation of state debt, such as Sections 9 and 10 of Article VII (Education) of Constitutional Convention Proposal Number 1. This provision is essentially the same as that of Article VIII, Section 5(b) of Constitutional Convention Proposal Number 1. Subsection (b) defines state debt.

III, Section 49 of the present constitution prohibits the creation of any debt "by or on behalf of the State," but, generally, the courts have interpreted the provision only to apply when the credit of the state is obligated. As a result, much borrowing by state agencies has occurred in past without constitutional The definition of state debt authorization. provided in Subsection (b) is much broader than under the present constitution, and includes all bonds or other evidences of indebtedness which are secured by the general credit of the state or to be repaid from any charge by the state, or a college or or a state institution or agency university, with statewide jurisdiction; but it would not include evidences of indebtedness to be repaid solely from the revenues to be generated by the projects to be financed.

Subsection (c) provides for the manner in which state debt may be authorized. It requires approval by two-thirds of each house of the legislature and a majority of the qualified electors voting on the question. This is the manner in which state debt may be authorized today by amending the constitution, except that under Subsection (c) the authorization would not become part of the constitution. This is essentially the same as Constitutional Convention Proposal Number 1, Article VIII, Section 5(d).

Subsection (d), which is the same as Subsection (c) of Section 5 of Article VIII of Constitutional Convention Proposal Number 1, would allow the legislature to provide by law for the refunding of state debt to take advantage of improved borrowing circumstances. It would not allow for an increase in the amount of debt outstanding or the refunding of state debt for debt which was not state debt under Subsection (b).

Sec. 8. 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 of the 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 the 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.

Section 8 is a substantially unchanged version of the requirement in the 1876 Constitution for a "pay-as-you-go" policy for legislative appropriations. This policy has achieved the purpose of avoiding the need for state borrowing to meet deficiencies in revenue. The committee did not use the revised language contained in the Constitutional Revision Commission's proposal. This decision was based on the fact that the meaning of current constitutional language had been made sufficiently definite through a long series of court decisions and attorney general's opinions.

Subsection (a) continues the requirement that money not be drawn from the state treasury except in accordance with a specific appropriation.

Subsection (b) limits the term of the appropriation to two years. Committee discussion addressed the potential effect of annual sessions of the legislature on this language, but the viewpoint of the committee was that there would be no actual conflict.

Subsection (c) requires certification by the Comptroller of Public Accounts that appropriations are within estimated revenues.

Subsection (d) permits spending in excess of anticipated revenues only by a four-fifths vote of both houses of the legislature.

Subsection (e) is an addition to the Constitutional Revision Commission's proposal and continues the present requirement that the Comptroller submit a report to the legislature in advance of each regular session showing the revenue position of the state. The committee felt that this requirement was necessary to insure the orderly flow of information necessary to the budgeting and appropriation process.

Sec. 9. PUBLIC FUNDS. Public money and public credit shall be used only for public purposes.

COMMENTS

Section 9 continues the wording proposed by the Constitutional Revision Commission as an alternative to and a clarification of the confused and inconsistent wording relating to the use of public funds found throughout the 1876 Constitution.

The committee agreed that this section was necessary to impose a limitation on government's use of public funds and would provide the courts with a basis for review of governmental expenditures.

The committee considered restricting or defining the meaning of public purpose in this section, but felt the body of law defining the term provided sufficient guidelines while retaining flexibility to allow expansion.

Sec. 10. PUBLIC PURPOSES. Public 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.

COMMENTS

Section 10 provides for a public purpose test of a broader nature than that contained in the 1876 Constitution. Emphasis is placed on the purpose of the expenditure rather than on its form.

The wording of the section is further designed to insure that particular uses of public funds authorized by the 1876 Constitution are continued within the definition of public purpose but without the implication that these uses would provide the basis for determining future definition of public purposes.

Sec. 11. REPORT OF DEDICATED FUNDS. The legislature shall provide by general law for an annual report of the receipts and expenditures of all constitutionally dedicated funds.

COMMENTS

Section 11 requires the legislature to provide for an annual report of receipts and expenditures of constitutionally dedicated

While this requirement is scattered throughout the 1876 Constitution and is also provided by statute, the committee determined that the public would be better served by a concise compilation detailing the allocation and uses of the revenues of the seven constitutionally dedicated funds whose revenues are in excess of one billion dollars per year.

Minority Report Number 1

BE IT PROPOSED,

the following be inserted in Article VIII as a new Section 4 of the majority report and that the succeeding sections be renumbered:

Sec. 4. REFERENDUM ON INCOME TAXES. No law levying an income tax shall be valid unless ratified by a majority of the qualified electors of the state voting on the question at a general election.

EXPLANATION

The majority report has no provision dealing with an income tax. The effect of this silence would be to allow the imposition of this tax if a majority of the members of the legislature so voted.

The section proposed by the minority report would prevent the imposition of an income tax unless ratified by the voters.

COMMENTS The members of the Finance Committee who have signed the minority report feel that the imposition of this particular tax would be of such significance that the people of Texas should have a direct opportunity to decide the issue.

Respectfully submitted:

/s/HOESTENBACH /s/AGNICH /s/HARRIS OF DALLAS /s/MUNSON /s/SALEM /s/CALHOUN

ACH /s/HOLLOWELL /s/LARY /s/HOLLOWELL BE IT PROPOSED.

That Subsection (c) of Section 6 of Article VIII of the majority report be deleted.

EXPLANATION

The majority report in Section 6(c) authorizes the legislature to dedicate funds other than those dedicated by constitution to mass transit and to authorize the establishment of local mass transit authorities. The effect of this minority proposal would be to delete this authorization.

COMMENTS

The language contained in the majority report was felt by some of the members signing the minority report to have no real significance and to authorize the legislature to act in an area where it already has the authority to act. Other members signing the minority report felt that the legislature currently has no authority to make grants to local subdivisions for specific purposes and that adoption of language included in the majority report would grant this authority to the legislature.

Respectfully submitted:

/s/HALL OF HARRIS /s/HOESTENBACH /s/TRUAN

/s/DENTON /s/WATERS /s/BIRD

Minority Report Number 3

BE IT PROPOSED,

That the following be substituted for Section 7(b) of the majority proposal:

(b) State debt shall mean bonds or other evidences of indebtedness which are secured by the general credit of the state or are to be repaid from tax revenues or general student tuition. 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.

EXPLANATION

The majority proposal would define student building use fee bonds as state debt. This minority proposal would continue to define bonds secured by tuition as state debt but would remove the definition that bonds secured by student building use fees constitute state debt.

COMMENTS

It is appropriate that bonds paid for by general student tuition be classified as state debt. Defining student building use fee bonds as state debt could have serious consequences for our state colleges and universities.

The security for the student building use fee bonds is by its terms limited to the fees levied in accordance with Sections 55.16 and 55.17 of the Texas Education Code on the students having use of the facilities. In no way could this be construed as an additional

call on tax revenues or general revenue.

It would be and is clearly within the powers of the legislature to repeal or modify the authority of the governing boards to issue any student building use fee bonds, and it is certainly within the power of the legislature now or in this proposal to place a dollar limit on the student building use fee that can be levied for any semester. New and rapidly growing state senior colleges and universities have not yet been able to take full advantage of the student building use fees for their increasing needs for facilities. Therefore, it would be somewhat shortsighted if the legislature-through an unnecessary constitutional provision-forever prevented itself from meeting the needs of those deserving state institutions of higher education.

Respectfully submitted:

/s/HARRIS OF DALLAS /s/JONES OF EL PASO /s/WATERS /s/PARKER OF DENTON /s/SANTIESTEBAN /s/SALEM /s/WHITEHEAD

Minority Report Number 4

BE IT PROPOSED,

That a new Subsection (b) be inserted in the majority proposal after Subsection (a) of Section 6 of Article VIII and that succeeding subsections be renumbered accordingly:

(b) That portion of the net revenues from all taxes on fuels and lubricants used to propel motor vehicles over public roadways, except gross production and ad valorem taxes, derived from any increase in the respective rates of these taxes over the rates in effect at the time of adoption of this constitution shall be deposited to the General Revenue Fund and may be allocated as provided by law.

EXPLANATION

Subsection (a) of Section 6 of the majority proposal dedicates three-fourths of the net revenues from motor fuel taxes to use on the public roadways of the state and one-fourth of such revenues to the Available School Fund. This proposal would provide that the revenues from any increase in the rates of these taxes would no longer be dedicated in the manner described above, but would go to the General Revenue Fund and be subject to legislative appropriation.

COMMENTS

This proposal is intended to provide for legislative flexibility for the future without disturbing the guarantee of funding for public roadways and the Available School Fund which is present under Subsection (a) of Section 6. Revenues resulting from any increase in the rate of the motor fuel tax would be available for the legislature to use to meet the needs of the state as they exist and change in the future.

This proposal does not direct these revenues away from use on state highways or public schools, but would allow the legislature to spend all of the revenues for

these purposes if it so chose. In fact, it could be expected that these revenues would continue to be used for the purposes set out in Subsection (a) unless other, more serious needs existed. But, under this proposal, if such other needs were identified, the legislature could use the revenues from any increase in the motor fuels tax for these other purposes. This flexibility is essential when the needs of the state are changing as rapidly as they are today in Texas.

Respectfully submitted:

/s/SULLIVANT
/s/JONES OF EL PASO
/s/DENTON
/s/TEMPLE
/s/TRUAN

/s/BIRD /s/DOYLE /s/PARKER OF DENTON /s/BROOKS

Minority Report Number 5

BE IT PROPOSED,

That the following be added to the majority proposal for Article VIII:

Sec. 12. ASSISTANCE PAYMENTS LIMITATIONS. (a) Total direct assistance payments, not including medical care payments, from state funds to or on behalf of needy individuals may not exceed 2.5 percent of the total state budget during any fiscal year.

(b) If the limitation prescribed in Subsection (a) is ever in conflict with federal law preventing the receipt of matching federal funds for assistance or aid to needy individuals, the legislature may prescribe other limitations to qualify for matching federal funds.

EXPLANATION

The majority proposal has removed the limit, imposed by Article III, Section 51a of our present constitution, on the amount of state funds which may be granted in assistance to individuals. This minority proposal would reinstate such a limit, but would make two substantive changes from the present constitution by (1) removing the requirement that state money be spent only in conjunction with federal money and (2) establishing the limit on state funds in terms of a percentage of the total state budget rather than a flat dollar amount.

Using public money to assist particular individuals is a matter of sufficient public concern that the people of the state should have a right to decide the amount which is to be spent for this purpose. This proposal would place a realistic limit on direct assistance payments to individuals and would allow the figure to be increased if the people of the state assented by approving a future amendment.

Respectfully submitted:

/s/JONES OF TAYLOR /s/HARRIS OF DALLAS /s/LARY

/s/AGNICH /s/WHITEHEAD /s/NUGENT /s/DOYLE

Minority Report Number 6

BE IT PROPOSED,

That the following be substituted for Article VIII, Section 6(a) of the majority proposal:

Subject to legislative appropriation, allocation, and direction, all net revenues remaining after payment of all refunds allowed by law and expenses of collection derived from motor vehicle registration fees, and all taxes, except production and ad valorem taxes, on motor fuels and lubricants used to propel motor vehicles over public roadways, shall be used for the sole purpose of acquiring rights-of-way, constructing, maintaining, and policing such public roadways, and for the administration of such laws as may be prescribed by the legislature pertaining to the supervision of traffic and safety on such roads; and for the payment of the principal and interest on county and road district bonds or warrants voted or issued prior to January 2, 1939, and declared eligible prior to January 2, 1945, for payment out of the County and Road District Highway Fund under existing law; provided, however, one-fourth of such net revenue from the motor fuel tax shall be allocated to the Available School Fund; provided further that these revenues may be appropriated in other ways or for other purposes by a two-thirds vote of each house of the legislature; and provided, however, that the net revenue derived by counties from motor vehicle registration fees shall never be less than the maximum amounts allowed to be retained by each county and the percentage allowed to be retained by each county under the laws in effect on January 1, Nothing contained herein shall be construed as authorizing the pledging of the state's credit for any purpose.

Section 6(a) of the Finance Committee Report continues the current restriction on the allocation of highway-user revenues. It dedicates all of the motor vehicle registration fee and three-fourths of the motor fuel tax net revenues to the construction and maintenance of public roadways, and the remaining one-fourth of the net motor fuel tax revenues to the Available School Fund. The proposed wording of the substitute would continue this dedication, but would allow the legislature by vote of an extraordinary majority to appropriate these revenues in different amounts or for different purposes as needs change.

The wording of the committee report would necessitate the long and costly process of constitutional amendment if the legislature were to determine that priorities of the state had shifted. The proposed changes would require an equally strong determination of change, by virtue of the two-thirds vote requirement, but would avoid the time and expense of the amendment process.

/s/BIRD /s/TEMPLE /s/HALL OF HARRIS /s/TRUAN /s/DENTON /s/WATERS

Minority Report Number 7

BE IT PROPOSED,

That the following be substitued for Article VIII, Section 6(a) of the majority proposal:

Subject (a) to legislative appropriation, allocation, and direction, all net revenues remaining after payment of all refunds allowed by law and expenses collection derived from motor vehicle registration fees, and not more than three-fourths of all taxes, except gross production and ad valorem taxes, on motor fuels and lubricants used to propel motor vehicles over public roadways, shall be used for the sole purpose of acquiring rights-of-way, constructing, maintaining, and policing such public roadways, and for administration of such laws as may be prescribed by the legislature pertaining to the supervision of traffic and safety on such roads; and for the payment of the principal and interest on any state road or highway debt which heretofore has been or may hereafter be incurred; provided, however, that not less than one-fourth of such net revenue from the motor fuel tax shall be appropriated for the purpose of maintaining a system of free public schools; and provided, however, that the net revenue derived by counties from motor vehicle registration fees shall never be less than the maximum amounts allowed to be retained by each county under the laws in effect on January 1, 1945.

EXPLANATION

Section 6(a) of the Finance Committee Report continues the current restriction on the allocation of highway-user revenues. It dedicates all of the motor vehicle registration fee and three-fourths of the motor fuel tax net revenues to construction and maintenance of public roadways, and the remaining one-fourth of the net motor fuel tax revenues to the Available School Fund. The proposed wording of the substitute would continue to dedicate all of the motor vehicle registration fee revenues to public roadways, but would return flexibility to the legislature in determining the amounts of motor fuel tax revenues allocated to either roadways or schools. A minimum of one-fourth of these revenues would be dedicated to support free public schools. COMMENTS

With the continuing rapid change in technology and both the hatural and human environment, the authors of the substitute to this section feel it is unwise to fix amounts of revenue allocations in the constitution, thus necessitating constitutional amendment after constitutional amendment as the needs of the state shift and change. By making the proposed changes, the principle of supporting both schools and roads is maintained in guaranteed minimum amounts (approximately \$180 million for roads, \$95 million for

schools), but the legislature has the ability to apportion the remainder as the needs of the state dictate.

Respectfully submitted:

/s/BIRD /s/WATERS /s/TRUAN /s/DENTON
/s/HALL OF HARRIS
/s/PARKER OF DENTON

ARTICLE IV ON SECOND READING

The Vice-President laid before the Convention as unfinished business Article IV.

Question: Shall Article IV as amended be adopted?

Delegate Garcia offered the following amendment to Article IV, Section 2:

Amend Section 2(e) of Article IV by striking the following language: "Prior to removal, the Governor must submit names of officers to the Senate" and substitute the following: "Prior to removal, the Governor shall provide the Senate a proposal of removal containing the cause for his proposed action."

The amendment was read.

On motion of Delegate Garcia and by unanimous consent, the amendment was withdrawn.

Delegate Garcia offered the following amendment to Article IV, Section 2:

Amend Section 2(e) of Article IV by striking the following language: "Prior to removal, the Governor must submit names of officers to the Senate" and substitute the following: "Prior to removal, the Governor shall provide the Senate a proposal of removal containing the cause for the recommended action."

The amendment was read and was adopted by a non-record vote.

Delegate Von Dohlen offered the following amendment to Article IV, Section 2:

Amend Article IV, Section 2(e) first sentence to read as follows:

(e) The Governor shall have power [authority] to remove for cause all officers who serve by appointment of the governor with the advice and consent of the senate. [who were appointed by the governor and who were confirmed by the senate.]

The amendment was read.

Delegate Presnal offered the following substitute for the amendment to Article IV, Section 2:

Amend Article IV, Section 2(e) first sentence to read as follows:

(e) The Governor shall have power [authority] to remove for cause all officers

who serve by appointment of the governor with the advice and consent of the senate. [who were appointed by the governor during his administration and who were confirmed by the senate.]

The substitute for the amendment was read.

LEAVES OF ABSENCE

Delegate Calhoun was granted leave of absence for the remainder of today on account of important business on motion of Delegate Doran.

Delegate Howard was granted leave of absence for the remainder of today on account of important business on motion of Delegate Barnhart.

Delegate Von Dohlen moved to table the substitute for the amendment.

The motion to table prevailed by the following vote: 92 Yeas, 54 Nays, 1 Present-Not Voting, 34 Not Voting, (Record 2, Appendix)

DELEGATES PRESENT

Delegates Santiesteban, Leland, Canales and Hudson who had previously been recorded as "Absent" were announced "Present".

Delegates Poran, Lewis, Lary and Scoggins who had previously been recorded as "Absent" were announced "Present",

Delegate Miller offered the following amendment to the amendment to Article IV, Section 2:

Amend the Von Dohlen amendment as follows:

Amend Article IV, Section 2(e) first sentence to read as follows:

(e) The Governor shall have power [authority] to remove for cause all officers who serve by appointment of the governor with the advice and consent of the senate. [who were appointed by any governor and who were confirmed by the senate.]

The amendment to the amendment was read and was adopted by the following vote: 103 Yeas, 47 Nays, 1 Present-Not Voting, 30 Not Voting, (Record 3, Appendix)

The amendment as amended was then adopted by a non-record vote.

Delegate Davis offered the following amendment to Article IV, Section 2:

Amend Article IV as follows: Section 2, paragraph (e) by deleting "Senate" in last two sentences and substitute "House of Representatives".

The amendment was read.

Delegate Von Dohlen moved to table the amendment.

The motion to table prevailed by the following vote: 101 Yeas, 54 Nays, 1

Present-Not Voting, 25 Not Voting. (Record 4. Appendix)

DELEGATES PRESENT

Rodriguez who had previously been recorded as "Absent" were announced "Present".

Delegate Truan who had previously been recorded as "Absent-excused" was announced "Present".

Delegate Davis offered the following amendment to Afticle IV, Section 2:

Amend Article IV, Section 2, paragraph (b) by deleting "department" and add "branch" and by deleting all of paragraph (e).

The amendment was read.

Delegate Von Dohlen moved to table the amendment.

(President in Chair)

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

amendment to Article IV, Section 2:

Amend Article IV, Section 2(e) by adding the following:

The consideration and vote by the Senate of the removal of any officer appointed by a Governor shall be open to the public.

The amendment was read.

DELEGATE PRESENT

Delegate Whitmire who had previously

Delegate Wyatt moved to table the amendment.

Present-Not Voting, 22 Not Voting. (Record 5, Appendix)

Question recurring on the adoption of initiating removal. the amendment, shall the amendment be adopted?

The amendment failed of adoption by a non-record vote.

amendment to Article IV, Section 2:

Amend Article IV, Section 2(e) by amendment to the amendment. striking the last sentence and substituting

days of submission.

The amendment was read.

Delegate Von Dohlen moved to table the amendment as amended be adopted?

amendment.

The motion to table was lost by the following vote: 81 Yeas, 81 Nays, 19 Not Voting. (Record 6, Appendix)

Question recurring on the adoption of Delegates Reyes, Wolff, Hernandez and the amendment, shall the amendment be adopted?

> Delegate Rosson offered the following amendment to the amendment to Article IV, Section 2:

> Amend the Craddick amendment by changing the words "two-thirds" to "majority",

> > The amendment to the amendment was read.

Delegate Craddick moved to table the amendment to the amendment.

The motion to table was lost by the following vote: 50 Yeas, 107 Nays, 1 Present-Not Voting, 23 Not Voting. (Record 7, Appendix)

Question again recurring on the adoption of the amendment, shall the amendment be

Delegate Rosson offered the following Delegate Uher offered the following amendment to the amendment to Article IV, Section 2:

> Amend the Craddick amendment by striking the word "confirm" and insert the word "refuse".

> The amendment to the amendment was read and was adopted by a non-record vote.

> Question: Shall the amendment amended be adopted?

Delegate Brooks offered the following been recorded as "Absent" was announced amendment to the amendment to Article IV, Section 2:

Amend Article IV, Section 2(e) last sentence to read as follows:

Within 30 days of submission, the Senate The motion to table was lost by the may confirm the removal by vote of two-thirds following vote: 72 Yeas, 86 Nays, 1 of the membership of the Senate if the appointee was named by a previous governor, or by vote of a majority of the membership if the appointee was named by the governor

The amendment to the amendment was read.

DELEGATE PRESENT

Delegate Lee who had previously been Delegate Craddick offered the following recorded as "Absent" was announced "Present".

Delegate Schieffer moved to table the

the following:

The motion to table prevailed by the
The senate may confirm the removal by a following vote: 81 Yeas, 79 Nays, 1
two-thirds vote of the membership, within 45 Present-Not Voting, 20 Not Voting. (Record 8, Appendix)

> Question again recurring on the adoption of the amendment as amended, shall the

RECESS

On motion of Delegate Aikin the Convention at 12:01 o'clock p.m. took recess until 1:30 o'clock p.m. today.

AFTER RECESS

The President called the Convention to order at 1:30 o'clock p.m., pursuant to recess.

Question: Shall the amendment by Delegate Craddick as amended be adopted?

The amendment as amended was adopted by the following vote: 126 Yeas, 17 Nays, 1 Present-Not Voting, 37 Not Voting. (Record 9, Appendix)

Delegate Jones of Taylor offered the following amendment to Article IV, Section 2:

Substitute for Section 2(e) of Article IV as follows:

The Governor shall have authority to remove for cause any officers who serve by appointment of the Governor. Prior to removal the Governor shall provide the Senate a proposal of removal containing the cause for his proposed action for all appointments confirmed by the Senate. The Senate may refuse the removal by a vote of two-thirds of those present if such appointment was made by the incumbent Governor or by a one-third vote of those present if such appointment was made by a prior Governor.

The amendment was read.

DELEGATE PRESENT

Delegate Longoria who had previously been recorded as "Absent-excused" was announced "Present".

Delegate Meier moved to table the amendment.

The motion to table prevailed by the following vote: 139 Yeas, 22 Nays, 1 Present-Not Voting, 19 Not Voting. (Record 10, Appendix)

Delegate Creighton offered the following amendment to Article IV, Section 2:

Amend Article IV, Section 2 by deleting Section 2(e) and renumber the remaining subsections.

The amendment was read.

Delegate Meier moved to table the amendment.

The motion to table prevailed by the following vote: 135 Yeas, 25 Nays, 1 Present-Not Voting, 20 Not Voting. (Record 11, Appendix)

Delegate Gammage offered the following amendment to Article IV, Section 2:

Amend Article IV, Section 2(f) by

deleting the word "shall" on page 2, line 19, and substituting therefor the word "must".

The amendment was read and was adopted by a non-record vote.

LEAVES OF ABSENCE

Delegate Whitmire was granted leave of absence for the remainder of today on account of important business on motion of Delegate Schieffer.

Delegate Jones of El Paso was granted leave of absence for the remainder of today on account of important business on motion of Delegate Nowlin.

Delegate Nugent offered the following amendment to Article IV, Section 2:

Amend Article IV, Section 2, subsection (f) by striking the word "senate" and substituting the words "legislature in Joint Session".

The amendment was read.

Delegate Von Dohlen moved to table the amendment.

The motion to table was lost by the following vote: 66 Yeas, 94 Nays, 1 Present-Not Voting, 20 Not Voting. (Record 12, Appendix)

Question recurring on the adoption of the amendment, shall the amendment be adopted?

The amendment failed of adoption by the following vote: 75 Yeas, 85 Nays, 2 Present-Not Voting, 19 Not Voting. (Record 13, Appendix)

PAIRED VOTE

Delegate Sherman of Potter (present), who would vote "Nay", with Delegate Jones of El Paso (absent), who would vote "Yea".

Delegate Hale offered the following amendment to Article IV, Section 2:

Amend Article IV, Section 2(c), by deleting the last sentence and substituting in lieu thereof the following:

Each officer shall serve the term for which appointed and until his successor has been selected and qualified; provided, however, no officer shall hold over for a period in excess of one year under the provisions hereof.

The amendment was read.

DELEGATE PRESENT

Delegate Wallace who had previously been recorded as "Absent" was announced "Present".

Delegate Von Dohlen moved to table the amendment.

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

Delegate Von Dohlen offered the following amendment to Article IV, Section 2:

Amend Article IV, Section 2, Subsection (d) by striking the section and substituting in lieu of the following:

(d) The governor shall designate in the manner prescribed by law the chairman from among the appointive officers of state governmental agencies. If the governor fails to designate a chairman prior to May 1 of odd-numbered years the appointive officers shall choose the chairman from among their membership.

The amendment was read and was adopted by a non-record vote.

(Delegate Clower in Chair)

Delegate Nugent offered the following amendment to Article IV, Section 2:

IV, Section 2, by Amend Article inserting a new section properly numbered.

() Each officer of the executive branch to be appointed by the Governor shall be appointed within 180 days of such vacancy the Lieutenant Governor shall have all rights necessary to make such appointment and have such appointment confirmed as herein provided.

The amendment was read.

(President in Chair)

Delegate Meier moved to table the

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

Semos explained Section 3 of Article IV. There were no amendments offered

Delegate Cates explained Section 4 of Article IV.

Delegate Davis offered the following amendment to Article IV, Section 4:

Amend Article IV, Section 4(a) follows: Delete "and" and change the period to a comma and add: "and is a qualified voter who has not previously been convicted of a felony, unless pardoned."

The amendment was read.

DELEGATES PRESENT

Delegates Hutchison, Whitmire and Jones of El Paso who had previously been recorded as "Absent-excused" were announced "Present".

LEAVE OF ABSENCE

Delegate Barnhart was granted leave of absence for the remainder of today on account of important business on motion of Delegate Blythe.

amendment.

The motion to table prevailed by the following vote: 88 Yeas, 67 Nays, 1 Present-Not Voting; 25 Not Voting. (Record 14, Appendix)

VOTES RECORDED

On Record Vote 14 in regard to the Davis amendment I was recorded as voting "Yea" inadvertently and intended to vote "Nay".

> EVANS GREEN OF NAVARRO

Delegate Hale offered the following amendment to Article IV, Section 4:

Amend Section 4(c) of Article IV by deleting the words "the second Thursday in January" and substituting in lieu thereof the words "the first Tuesday after the organization of the Legislature".

The amendment was read.

Meier moved to table the Delegate amendment.

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

Delegate Sherman of Potter explained Section 5 of Article IV. There were no amendments offered to Section 5.

DELEGATE PRESENT

Delegate Earle who had previously been recorded as "Absent-excused" was announced "Present".

Delegate Wyatt explained Section 6 of Article IV.

Delegate Ogg offered the following amendment to Article IV, Section 6:

Amend Article IV, Section 6 by striking the words "comptroller of public accounts, commissioner of the general land office" in subsections (a) and (b).

The amendment was read and failed of adoption by a non-record vote.

LEAVES OF ABSENCE

Delegate Schwartz was granted leave of absence for the remainder of today on account of important business on motion of Delegate Tupper.

Delegate Lombardino was granted leave of absence for the remainder of today on account of important business on motion of Delegate Sage.

Delegate Nowlin was granted leave of absence for the remainder of today on account of important business on motion of Delegate Sherman of Potter.

Delegate Adams of Jasper was granted leave of absence for the remainder of today Delegate Cates moved to table the on account of important business on motion of

Delegate Nabers.

Delegate Allen of Gregg was granted leave of absence for the remainder of today on account of illness on motion of Delegate Brooks.

Delegate Ogg offered the following amendment to Article IV, Section 6:

Amend Article IV, Section 6 by adding the word "treasurer" after the words "comptroller of public accounts" in subsections (a) and (b).

The amendment was read and was adopted by a non-record vote.

Delegate Meier explained Section 7 of Article IV.

Delegate Ogg offered the following amendment to Article IV, Section 7:

Amend Section 7 by adding the word "Treasurer" after the words "Comptroller of public accounts".

The amendment was read and was adopted by a non-record vote.

Delegate Vick offered the following amendment to Article IV, Section 7:

Amend Article IV, Section 7, by inserting the following sentence after the word "law":

However, compensation shall not be increased by a percentage greater than the prevailing national cost of living average.

The amendment was read.

Delegate Craddick moved to table the amendment.

The motion to table prevailed by the following vote: 143 Yeas, 12 Nays, 1 Present-Not Voting, 25 Not Voting. (Record 15, Appendix)

(Delegate Davis in Chair)

Delegate Meier explained Section 8 of Article IV.

(President in Chair)

There were no amendments to Section 8.

Delegate Whitmire explained Section 9 of Article IV.

Delegate Grant offered the following amendment to Article IV, Section 9:

Amend Article IV, Section 9, by striking the word "and" between the words "insurrections," and "to" and adding a comma following the word "invasions" and the phrase "and to meet other state emergency situations".

The amendment was read.

Delegate Whitmire moved to table the amendment.

The motion to table was lost by a non-record vote.

Question recurring on the adoption of the amendment, shall the amendment be adopted?

Delegate Gammage offered the following substitute for the amendment to Article IV, Section 9:

Amend Article IV, Section 9, by striking the word "and" between the words "insurrections," and "to" and adding a comma following the word "invasions" and the phrase "and for the protection of life and property in natural disasters".

The substitute for the amendment was read and was adopted by a non-record vote.

The amendment as substituted was then adopted by a non-record vote.

Delegate Schieffer explained Section 11 of Article IV.

Delegate Blanchard offered the following amendment to Article IV, Section 11:

Amend Article IV, Section 11 by striking the last sentence.

The amendment was read.

Delegate Schieffer moved to table the amendment.

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

Delegate Laney explained Section 12 of Article IV. There were no amendments to Section 12.

Delegate Schieffer explained Section 13 of Article IV.

Delegate Hale offered the following amendment to Article IV, Section 13:

Amend Article IV, Section 13, Subsection (a), by deleting the phrase "by a two-thirds record vote of the membership" wherever it appears and in each instance substituting in lieu thereof the following:

"by a record vote of two-thirds of the members present and voting, a quorum being present,".

HALE DENTON

The amendment was read and was adopted.

Question: Shall Article IV as amended be adopted?

UNANIMOUS CONSENT TO RECORD VOTES

The following delegates requested unanimous consent to be recorded as voting on the following record votes. There was no objection:

Delegate Allred requested to be recorded as voting "Yea" on Record Votes 2, 3 and 4.

Delegate Allred requested to be recorded as voting "Nay" on Record Vote 14.

Delegate Bigham requested to be recorded as voting "Yea" on Record Vote 15.

Delegate Bird requested to be recorded as voting "Nay" on Record Vote 14.

Delegate Brooks requested to be recorded as voting "Yea" on Record Votes 9, 11 and 12.

Delegate Bynum requested to be recorded as voting "Yea" on Record Vote 14.

Delegate Cates requested to be recorded as voting "Yea" on Record Vote 9.

Delegate Cole requested to be recorded as voting "Yea" on Record Vote 12.

Delegate Coleman requested to be recorded as voting "Nay" on Record Vote 13.

Delegate Fox requested to be recorded as voting "Yea" on Record Vote 9.

Delegate Hollowell requested to be recorded as voting "Yea" on Record Vote 14.

Delegate Kothmann requested to be recorded as voting "Yea" on Record Vote 9.

Delegate Lee requested to be recorded as voting "Yea" on Record Vote 9.

Delegate Lee requested to be recorded as voting "Nay" on Record Vote 14.

Delegate Nugent requested to be recorded as voting "Yea" on Record Votes 2 and 3.

Delegate Poerner requested to be recorded as voting "Nay" on Record Votes 6, 8, 10 and 13.

Delegate Poerner requested to be recorded as voting "Yea" on Record Votes 7, 9, 11 and 12.

Delegate Rodriguez requested to be recorded as voting "Yea" on Record Votes 2, 3 and 8.

Delegate Rodriguez requested to be recorded as voting "Nay" on Record Votes 4 and 9.

Delegate Semos requested to be recorded as voting "Yea" on Record Vote 9.

Delegate Temple requested to be recorded as voting "Yea" on Record Votes 2, 3, 4, 8 and 13.

Delegate Temple requested to be recorded as voting "Nay" on Record Votes 5, 6 and 7.

Delegate Willis requested to be recorded as voting "Yea" on Record Vote 12.

Delegate Wolff requested to be recorded

as voting "Yea" on Record Votes 2, 3 and 4.

RECESS

On motion of Delegate Aikin the Convention at 5:15 o'clock p.m. took recess until 9:30 o'clock a.m. tomorrow.

TEXAS CONSTITUTIONAL CONVENTION

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#1 Roll Call

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2 Motion to table Presnal Amendment
to Art IV Sec 2.

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TEXAS CONSTITUTIONAL CONVENTION

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Motion to table Davis Amendment to Art TV, Sec J.

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TEXAS CONSTITUTIONAL CONVENTION

0 YEA N-V NAY YEA NAY N-V YEA N-V NAY Doyle _Mr. President _Lee Adams, D. Dramberger Leland X Adams, 1 .. Earle Lewis _Agnich Edwards Lombardino Evans Longoria McAlister Finnell Allen, Joe _Allen, Join Finney McDonald, Foreman McDonald, T. Andujar Fox McKinnon Atwell Gammage McKnight Bailey Garcia Madla Maloney Baker Gaston Bales Geiger Martin Barnhart . Grant Massey Bigham Green, F. Mattox • Bird Green, R. Mauzy Blake Hale Meier _Hall, A. _ •_Hall, W. Blanchard Menefee Blythe Mengden ● Bock Hanna Miller Boone Harrington Montoya Bowers ● Harris, E. Moore Braecklein • Harris, O. Munson Murray Brooks Head Bynum _ Caldwell Heatly Henderson Nabers Newton Calhoun . Hendricks Nichols Canales Hernanduz Nowlin Cates Hightower Nugent _Hilliard Ogg _ _Clark Clayton _ _Hoestenbach Olson. Clower Parker, C. Parker, W. Hollowell _Cobb _ Howard Cole _ Hubenak Patman Coleman _Hudson . Pentony Coody Hutchiso .. Peveto _Cooke Johnson Poerner Craddick Jones, Gene Poff _ Creighton Jones, Grant Powers Daniel Jones, L. Presnal Davis Kaster Preston Denson Korioth Ragsdale . • Kothmann _Denton Reyes Doggett ●_Kubiak Reynolds Donaldson Laney . Rodriguez Doran _ _Lary _ Rosson .

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#5 Motion to table When Amendment to Art TV, Sec 2.

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Phone (1-604) 355-0872 International ROLL-CALL & Corporation, Richmond, Va. 23230

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Richmond, Va. 23230

6 Motion to table Craddick Amendment to Art IV, Sec 2.

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Motion to table Rosson Amendment to the Craddick Amendment to Art IV, Seco.

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9 Motion to Adopt Craddick Amendment as Amended to Art TV, Sec 2

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10 Motion to table Jones of Taylor Amendment to Art IV, Sec 2.

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11 Motion to table Creighton Amendment
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12 Motion to table Nugent Amendment to Art IV, Sec 2.

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13 Adoption of the Nugent Amendment to Art TV, Sec 2.

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14 Motion to table Davis Amenament to Art TV Sec 4.

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15 Motion to table the Vick Amendment to Art IV, Sec 7.

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# 15	Motion	to	table	the	Vick	Amend Ment
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