

SENATE JOINT RESOLUTION 1

By Haile

A RESOLUTION to propose an amendment to Article II, Section 28 of the Constitution of Tennessee, to prohibit taxation of property by the State.

WHEREAS, House Joint Resolution No. 81 of the One Hundred Thirteenth General Assembly, which proposed amendment of Article II, Section 28 of the Constitution of Tennessee, was considered and agreed upon by a majority of all the members elected to each of the two houses, as shown by the yeas and nays entered on their journals; and

WHEREAS, such resolution proposing such amendment was published in accordance with Article XI, Section 3 of the Constitution of Tennessee; and

WHEREAS, Article II, Section 28 of the Constitution of Tennessee currently authorizes taxation of all property according to its value by any taxing authority, including the State, counties, and municipalities; and

WHEREAS, the State can impose a property tax, as it did until 1949 to all property in the State; and

WHEREAS, in 1949, the Legislature repealed the State's property tax; and

WHEREAS, the current property tax is imposed at the local level at various county and municipal tax rates; and

WHEREAS, the controlling and predominant purpose of the property tax is for local purposes; now, therefore,

BE IT RESOLVED BY THE SENATE OF THE ONE HUNDRED FOURTEENTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, that a two-thirds majority of all the members of each house concurring, as shown by the yeas and nays entered on their journals, that it is proposed

that Article II, Section 28 of the Constitution of the State of Tennessee be amended by deleting the following language from the first sentence:

In accordance with the following provisions, all property real, personal or mixed shall be subject to taxation, but the Legislature

and substituting instead the following:

In accordance with the following provisions, all property real, personal, or mixed shall be subject to taxation, but the Legislature shall not levy, authorize, or otherwise permit any state tax upon such property, and the Legislature

BE IT FURTHER RESOLVED, that, in accordance with Article XI, Section 3 of the Constitution of Tennessee, the foregoing proposed amendment shall be submitted to the people at the next general election in which a governor is to be chosen, the same being the 2026 November general election, and the Secretary of State is directed to place such proposed amendment on the ballot for that election.

BE IT FURTHER RESOLVED, that the Clerk of the Senate is directed to deliver a copy of this resolution to the Secretary of State, with this final resolving clause being deleted from such copy.