

SENATE JOINT RESOLUTION 158

By Niceley

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, 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WHEREAS, in 1949, the Legislature repealed the State's property tax; and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 THIRTEENTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, that a 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 the foregoing amendment be referred to the One Hundred Fourteenth General Assembly and that this resolution proposing such amendment be published in accordance with Article XI, Section 3, of the Constitution of Tennessee by posting such amendment on the official website of the Secretary of State and on the official website of the General Assembly.

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 copies.