HOUSE JOINT RESOLUTION 539

By Naifeh

A RESOLUTION to amend Article II, Section 28 of the Constitution of Tennessee, relative to taxation.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED SEVENTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE 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 adding the following language to the end of the Section:

Beginning July 1, 2015, the combined rate of state and local sales and use tax in each taxing jurisdiction in the state shall not exceed the rate of taxation in each such taxing jurisdiction in effect on November 4, 2014.

BE IT FURTHER RESOLVED, that the foregoing amendment be referred to the One Hundred Eighth General Assembly and that this resolution proposing such amendment be published in compliance with Article XI, Section 3 of the Constitution of Tennessee.