

# Iowa House of Representatives



**Meghan Nelson**  
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April 19, 2024

The Honorable Paul Pate  
Secretary of State  
Hand-Delivered

Re: Transmittal Letter for House Joint Resolution 2006

Dear Secretary Pate:

Please find the attached House Joint Resolution 2006 for filing with your office and appropriate publication as set out in Section 2 of the Resolution. The Resolution deals with a proposed amendment to Iowa's Constitution relating to Requirements for Certain State Tax Law Changes.

Pursuant to Joint Senate/House Rules 21(2), this specific type of "joint resolution" does not require consideration and signature by the Governor.

Sincerely,

A handwritten signature in cursive script that reads "Meghan Nelson".

Meghan Nelson  
Chief Clerk  
Iowa House of Representatives



House Joint Resolution 2006

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF THE STATE OF IOWA  
RELATING TO REQUIREMENTS FOR CERTAIN STATE TAX LAW CHANGES.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. The following amendment to the Constitution of the State of Iowa is proposed:

The Constitution of the State of Iowa is amended by adding the following new section to new Article XIII:

ARTICLE XIII.

TAXATION LIMITATIONS.

Section 1. Two-thirds majority vote for state tax law changes. Passage of a bill that increases the individual income tax rate or the corporate income tax rate, or the rate of any other type of tax based upon income or legal and special reserves, shall require the affirmative votes of at least two-thirds of the members elected to each house of the general assembly. This requirement does not apply to taxes imposed at the option of a local government.

Passage of a bill that establishes a new tax on any type of income or legal and special reserves imposed by the state shall require the affirmative votes of at least two-thirds of the members elected to each house of the general assembly.

A lawsuit challenging the proper enactment of a bill under this section must be filed no later than one year following the enactment. If such a lawsuit is not filed within the one-year limit, the bill shall be considered properly enacted under this section.

Each bill to which this section applies must include a separate provision describing the requirements for enactment prescribed by this section.

The general assembly shall enact laws to implement this section.

Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed amendment to the Constitution of the State of Iowa is referred to the general assembly to be chosen at the next general election for members of the general assembly, and shall be published as provided by law for three months previous to the date of that election.

  
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PAT GRASSLEY

Speaker of the House

  
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AMY SINCLAIR

President of the Senate

I hereby certify that this joint resolution originated in the House and is known as House Joint Resolution 2006, Ninetieth General Assembly.

  
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MEGHAN NELSON

Chief Clerk of the House