

The Senate
State of Iowa

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April 26, 2024

The Honorable Paul Pate
Secretary of State
Hand-Delivered

Re: Transmittal of SJR 2004 Relating to Single Rate Individual Income Taxes

Dear Secretary Pate:

Please find the attached Senate Joint Resolution 2004 for filing with your office. The Resolution deals with a proposed amendment to Iowa's Constitution relating to single rate individual income taxes. The Iowa General Assembly will initiate the required publication process as outlined in Article X, section 1 of Iowa's Constitution and Iowa Code chapter 49A.

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

Sincerely,

W. Charles Smithson
Secretary of the Senate



Senate Joint Resolution 2004

A JOINT RESOLUTION
PROPOSING AN AMENDMENT TO THE CONSTITUTION OF THE STATE OF IOWA
BY REQUIRING A SINGLE RATE FOR INDIVIDUAL INCOME TAXES.

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:

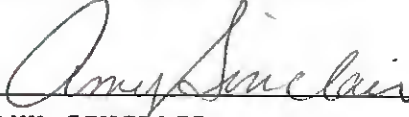
ARTICLE XIII.

TAXATION LIMITATIONS.

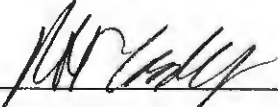
Section 1. **Single individual income tax rate.** A tax on income or based upon income for individuals shall be imposed at a single rate if imposed, and shall not be imposed at a graduated rate for individuals. There shall not be more than one income tax rate above zero imposed by the state for state purposes on an individual at any one time.

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.

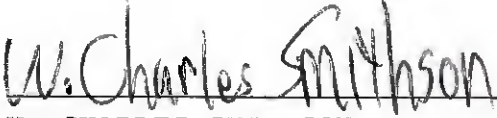


AMY SINCLAIR
President of the Senate



PAT GRASSLEY
Speaker of the House

I hereby certify that this joint resolution originated in the Senate and is known as Senate Joint Resolution 2004, Ninetieth General Assembly.



W. CHARLES SMITHSON
Secretary of the Senate