

Will draw
Constitutional Amendments.
January 31, 1929.

7 Senate Joint Resolution No. 3.
By SHAFF. 4

SENATE JOINT RESOLUTION

Proposing an amendment to the Constitution of Iowa, relating to income or occupation taxation.

Be It Resolved by the General Assembly of the State of Iowa:

That the following amendment to the Constitution of the State of Iowa is hereby proposed, viz:

1 "Section 1. In the event that at any time an income
2 or occupation tax is enacted and levied in this State, in
3 determining the amount thereof to be paid by any person,
4 partnership or corporation under the laws of this State, the
5 tax paid on real or personal property other than inheritance
6 and special improvement taxes or assessments, shall be credited
7 upon the gross amount of the income or occupation tax due from
8 the taxpayer."

1 Sec. 2. That the foregoing proposed amendment be and
2 the same is hereby referred to the legislature to be chosen at
3 the next general election for members of the next General
4 Assembly, and that the Secretary of State shall cause the same
5 to be published for three (3) months previous to the date of
6 said election, as provided by law.

