

Senate Joint Resolution 2003

S-5143

1 Amend Senate Joint Resolution 2003 as follows:

2 1. By striking everything after the resolving clause and
3 inserting:

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

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

8 ARTICLE XIII.

9 TAXATION LIMITATIONS.

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

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

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

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

30 The general assembly shall enact laws to implement this
31 section.

32 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed
33 amendment to the Constitution of the State of Iowa is referred
34 to the general assembly to be chosen at the next general
35 election for members of the general assembly, and shall be

SJR 2003.4161 (1) 90

(amending this SJR 2003 to CONFORM to HJR 2006)

1 published as provided by law for three months previous to the
2 date of that election.>

3 2. Title page, by striking lines 1 through 4 and inserting
4 <A Joint Resolution proposing an amendment to the Constitution
5 of the State of Iowa relating to requirements for certain state
6 tax law changes.>

DAN DAWSON