

Senate Joint Resolution 11

H-8483

1 Amend Senate Joint Resolution 11, as passed by the Senate, as
2 follows:

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

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

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

9

ARTICLE XIII.

10

INDIVIDUAL INCOME — TAXATION LIMITATIONS.

11

12 **Section 1. Two-thirds majority vote for individual income**
13 **changes.** Passage of a bill that increases the individual
14 income tax rate shall require the affirmative votes of at least
15 two-thirds of the members elected to each house of the general
16 assembly.

16

17 Passage of a bill that establishes a new tax on any type of
18 individual income shall require the affirmative votes of at
19 least two-thirds of the members elected to each house of the
20 general assembly.

20

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

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

28

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

30

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

McBURNEY of Polk