

Senate Joint Resolution 11

H-8488

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

SALES AND USE TAXATION LIMITATIONS.

11 Section 1. **Two-thirds majority vote for sales and use tax law**  
12 **changes.** Passage of a bill that increases the sales or use tax  
13 shall require the affirmative votes of at least two-thirds of  
14 the members elected to each house of the general assembly.

15 Passage of a bill that establishes a new tax on sales or uses  
16 shall require the affirmative votes of at least two-thirds of  
17 the members elected to each house of the general assembly.

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

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

26 The general assembly shall enact laws to implement this  
27 section.

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

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ZABNER of Johnson