

The Senate
State of Iowa

W. Charles Smithson
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May 11, 2026

The Honorable Paul Pate
Secretary of State
Hand-Delivered

Re: Transmittal of Senate Joint Resolution 11

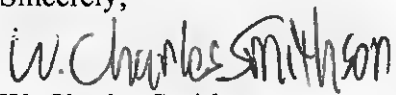
Dear Secretary Pate:

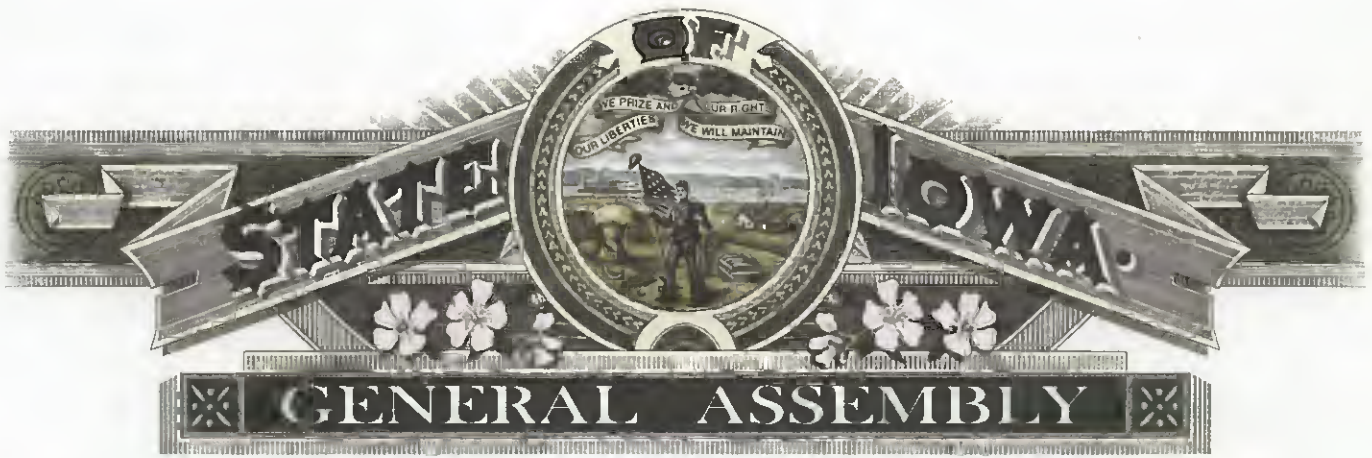
Please find the accompanying Senate Joint Resolution 11 for filing with your office that deals with a proposed amendment to Iowa's Constitution relating to requirements for certain state tax law changes. This is the companion resolution to House Joint Resolution 2006 that was adopted on April 10, 2024.

Please note the directive under Section 2 of the Resolution concerning "SUBMISSION TO ELECTORATE" that triggers the appropriate provisions of Iowa Code chapters 49, 49A, and any other applicable election laws.

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 11

A JOINT RESOLUTION
PROPOSING AN AMENDMENT TO THE CONSTITUTION OF THE STATE OF IOWA
RELATING TO REQUIREMENTS FOR CERTAIN STATE TAX LAW CHANGES.

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

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

A lawsuit challenging the proper enactment of a bill under this section must be filed no later than one year following the

enactment. If such a lawsuit is not filed within the one-year limit, the bill shall be considered properly enacted under this section.

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

The general assembly shall enact laws to implement this section.

Sec. 2. SUBMISSION TO ELECTORATE. The foregoing proposed amendment, having been adopted and agreed to by the 90th General Assembly, 2024 Session, thereafter duly published, and now adopted and agreed to by the 91st General Assembly in this joint resolution, shall be submitted to the people of the state of Iowa at the general election in November of the year 2026 in the manner required by the Constitution of the State of Iowa and the laws of the state of Iowa.



AMY SINCLAIR

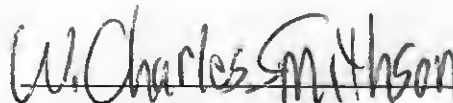
President of the Senate



PAT GRASSLEY

Speaker of the House

I hereby certify that this joint resolution originated in the Senate and is known as Senate Joint Resolution 11, Ninety-first General Assembly.



W. CHARLES SMITHSON

Secretary of the Senate