

1 Section 1. Article VII of the Constitution of the State of
2 Iowa is amended by adding the following new section:

3 REFERENDUM ON TAXES. Sec. 9. The people reserve to
4 themselves the power to affirm or reject at the polls any Act
5 or a portion of any Act of the General Assembly which raises
6 the tax rates imposed on the income of individuals or sales or
7 use tax rates.

8 A referendum to affirm or reject an Act or portion of an
9 Act which raises the tax rates imposed on the income of
10 individuals or sales or use tax rates shall be held not later
11 than ninety days after the final adjournment of the session of
12 the General Assembly that passed the Act on which a referendum
13 is required. An Act or portion of an Act which raises the tax
14 rates imposed on the income of individuals or sales or use tax
15 rates shall not become effective until the question is decided
16 by the voters at the polls.

17 An Act or portion of an Act which raises the tax rates
18 imposed on the income of individuals or sales or use tax rates
19 is deemed rejected if a majority of the votes cast are in
20 favor of rejecting the Act. An Act or portion of an Act
21 rejected is repealed immediately upon certification of the
22 referendum results by the Secretary of State.

23 The General Assembly may provide by law for procedures to
24 implement this section.

25 Sec. 2. The foregoing proposed amendment to the
26 Constitution of the State of Iowa is referred to the General
27 Assembly to be chosen at the next general election for members
28 of the General Assembly and the Secretary of State is directed
29 to cause the same to be published for three consecutive months
30 before the date of that election as provided by law.

31 EXPLANATION

32 This Joint Resolution proposes an amendment to the
33 Constitution of the State of Iowa granting the people the
34 power to affirm or reject certain Acts passed by the general
35 assembly.

1 Any Act, or portion of an Act, passed by the general
2 assembly which raises the tax rates imposed on the income of
3 individuals or sales or use tax rates may be accepted or
4 rejected. Referenda on these measures are to be held within
5 90 days of the final adjournment of the general assembly that
6 passed the Act. The Act does not take effect until it is
7 affirmed by the voters.

8 The general assembly may provide by law for the
9 implementation of this amendment to the Constitution.

10 The resolution, if adopted, would be referred to the next
11 general assembly for consideration.

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