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Rereferred To: Ways + Means 3/25/98

SENATE FILE 2379

BY COMMITTEE ON STATE GOVERNMENT

(SUCCESSOR TO SSB 2195)

Passed Senate, Date _____ Passed House, Date _____
 Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
 Approved _____

A BILL FOR

1 An Act requiring by statute a three-fifths majority vote for
 2 passage of legislation increasing sales or use tax or
 3 individual or corporate income tax rates.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 2379

1 Section 1. NEW SECTION. 2.34 THREE-FIFTHS MAJORITY TO
2 INCREASE TAXES.

3 1. A bill that contains a provision which raises the tax
4 rates imposed by the state on the income of individuals or
5 corporations or which raises the state sales or use tax rates
6 shall require the affirmative votes of at least three-fifths
7 of the members of each house of the general assembly for
8 passage.

9 2. A lawsuit challenging the proper enactment of a bill
10 pursuant to this section shall be filed no later than one year
11 following the end of the regular or extraordinary session
12 during which the bill was enacted. Failure to file a lawsuit
13 challenging the proper enactment of a bill pursuant to this
14 section within the one-year time limit shall negate the three-
15 fifths majority requirement of this section as it applies to
16 that bill.

17 3. For purposes of this section, "tax rates" with respect
18 to the income of individuals or corporations means the
19 amounts, expressed as a percentage, under section 422.5 or
20 422.33. "Tax rates" with respect to the sales or use tax is
21 the amount, expressed as a percentage, and imposed pursuant to
22 chapter 422, division IV.

23 EXPLANATION

24 This bill provides, in statute, that any bill containing a
25 provision raising the tax rates imposed by the state on the
26 income of individuals or corporations or raising the state
27 sales or use tax rates must pass each house of the general
28 assembly by a three-fifths majority.

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King
Halvorson
Rittmer

SSB 2195
State Government

Introduced by
SENATE FILE (SF) HF 2379
BY (PROPOSED COMMITTEE ON
STATE GOVERNMENT BILL BY
CHAIRPERSON RITTMER)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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