

# Senate Study Bill 2195

## Bill Text

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

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

1 9 2. A lawsuit challenging the proper enactment of a bill  
1 10 pursuant to this section shall be filed no later than one year  
1 11 following the end of the regular or extraordinary session  
1 12 during which the bill was enacted. Failure to file a lawsuit  
1 13 challenging the proper enactment of a bill pursuant to this  
1 14 section within the one-year time limit shall negate the three-  
1 15 fifths majority requirement of this section as it applies to  
1 16 that bill.

1 17 3. For purposes of this section, "tax rates" with respect  
1 18 to the income of individuals or corporations means the  
1 19 amounts, expressed as a percentage, under section 422.5 or  
1 20 422.33. "Tax rates" with respect to the sales or use tax is  
1 21 the amount, expressed as a percentage, and imposed pursuant to  
1 22 chapter 422, division IV.

1 23 EXPLANATION

1 24 This bill provides, in statute, that any bill containing a  
1 25 provision raising the tax rates imposed by the state on the  
1 26 income of individuals or corporations or raising the state  
1 27 sales or use tax rates must pass each house of the general  
1 28 assembly by a three-fifths majority.

1 29 LSB 4344SC 77

1 30 sc/jl/8