

FILED FEB 24 2000

SENATE JOINT RESOLUTION 2003  
BY FLYNN, KIBBIE, DELUHERY,  
FRAISE, and GRONSTAL

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of  
2 the State of Iowa relating to the power of the people to  
3 affirm or reject Acts of the General Assembly relating to the  
4 individual income tax or sales or use tax.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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7 **SENATE JOINT RESOLUTION 2003**

8 **S-5064**

1 Amend Senate Joint Resolution 2003 as follows:  
2 1. Page 1, by striking line 1, and inserting the  
3 following:  
4 "Section 1. The following amendment to the  
5 Constitution of the state of Iowa is proposed:  
6 Article VII of the Constitution of the State of".  
By TOM FLYNN

14 **S-5064 FILED MARCH 6, 2000**

STR 2003 WAYS & MEANS

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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. 10. The people reserve to  
4 themselves the power to affirm or reject at the polls any Act  
5 or a portion of any Act passed by the General Assembly and  
6 approved by the Governor that raises tax rates imposed on the  
7 income of individuals or sales or use tax rates.

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

17 An Act or portion of an Act that raises tax rates imposed  
18 on the income of individuals or sales or use tax rates is  
19 deemed rejected if fifty percent or more of the votes cast are  
20 in 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21 rejected is repealed immediately upon certification of the  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 and approved by the governor, that raises tax rates  
3 imposed on the income of individuals or sales or use tax rates  
4 may be affirmed or rejected. Referenda on these measures are  
5 to be held within 90 days of the final adjournment of the  
6 general assembly that passed the Act. The Act, or portion of  
7 an Act, is rejected by the people if 50 percent or more of the  
8 votes cast are in favor of rejecting the measure. The Act, or  
9 portion of the Act, does not take effect until it is affirmed  
10 by the voters.

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

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

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