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SENATE JOINT RESOLUTION 4  
BY ANGELO and LAMBERTI

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

SENATE JOINT RESOLUTION

1 A Joint Resolution requesting the proposal of an amendment to the  
2 Constitution of the United States on the subject of judicial  
3 taxation.

4 WHEREAS, separation of powers is fundamental to the United  
5 States Constitution and the power of the federal government is  
6 expressly limited; and

7 WHEREAS, under the United States Constitution, the states are  
8 to determine public policy; and

9 WHEREAS, it is the duty of the judiciary to interpret the law,  
10 not to create law; and

11 WHEREAS, our present federal government has strayed from the  
12 intent of our founding fathers and the United States Constitution  
13 through inappropriate federal mandates; and

14 WHEREAS, these mandates by way of statute, rule, or judicial  
15 decision have forced state governments to serve as the mere  
16 administrative arm of the federal government; and

17 WHEREAS, federal district courts with the acquiescence of the  
18 United States Supreme Court, continue to order states to levy or  
19 increase taxes to comply with federal mandates; and

20 WHEREAS, these court actions violate the United States  
21 Constitution and the legislative process; and

22 WHEREAS, the time has come for the people of this great nation  
23 and their duly elected representatives in state government to  
24 reaffirm that the authority to tax under the Constitution of the

SSR 4  
WAYS & MEANS

SJR 4

1 United States is retained by the people who, by their consent  
2 alone, do delegate such power to tax explicitly to those duly  
3 elected representatives in the legislative branch of government  
4 whom they choose, such representatives being directly responsible  
5 and accountable to those who have elected them; and

6 WHEREAS, several states, including Missouri, Colorado, New  
7 York, Tennessee, Arizona, Louisiana, Massachusetts, Nevada,  
8 Alaska, Michigan, South Dakota, Delaware, Alabama, Oklahoma,  
9 Utah, Illinois, Pennsylvania, Kansas, New Hampshire, West  
10 Virginia, and South Carolina, have petitioned the United States  
11 Congress to propose an amendment to the Constitution of the  
12 United States of America on this subject; and

13 WHEREAS, the amendment was previously introduced in Congress;  
14 and

15 WHEREAS, the amendment seeks to prevent federal courts from  
16 levying or increasing taxes without representation of the people  
17 and against the people's wishes; NOW THEREFORE,

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

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1 That the Congress of the United States is hereby petitioned  
2 to propose and submit to the several states for ratification  
3 an amendment to the Constitution of the United States to add a  
4 new article providing as follows: "Neither the Supreme Court  
5 nor any inferior court of the United States shall have the  
6 power to instruct or order a state or a political subdivision  
7 thereof, or an official of such a state or political  
8 subdivision, to levy or increase taxes"; and

9 BE IT FURTHER RESOLVED, That this application constitutes a  
10 continuing application in accordance with Article V of the  
11 Constitution of the United States; and

12 BE IT FURTHER RESOLVED, That the General Assembly of the  
13 State of Iowa also proposes that the legislatures of each of  
14 the several states comprising the United States that have not  
15 yet made a similar request petition the United States Congress  
16 to propose such an amendment to the Constitution of the United  
17 States; and

18 BE IT FURTHER RESOLVED, That, upon passage, the Secretary  
19 of the Senate transmit copies of this Resolution to the  
20 President and Vice President of the United States, the Speaker  
21 of the United States House of Representatives, the presiding  
22 officer in each house of the legislature in each of the states  
23 in the union, and each member of the Iowa congressional  
24 delegation.

25 EXPLANATION

26 This joint resolution constitutes a petition requesting the  
27 United States Congress to propose an amendment to the United  
28 States Constitution and submit it to the states specifying  
29 that no court has the power to order a state or political  
30 subdivision to levy or increase taxes.

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