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SENATE JOINT RESOLUTION 5

BY SCHUERER

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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JSR 5  
STATE GOVERNMENT

1 Section 1. The following amendment to the Constitution of  
2 the State of Iowa is proposed:

3 Article VII of the Constitution of the State of Iowa is  
4 amended by adding the following new section:

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

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

19 An Act or portion of an Act that raises tax rates imposed  
20 on the income of individuals or sales or use tax rates is  
21 deemed rejected if fifty percent or more of the votes cast are  
22 in favor of rejecting the Act. An Act or portion of an Act  
23 rejected is repealed immediately upon certification of the  
24 referendum results by the Secretary of State.

25 The General Assembly may provide by law for procedures to  
26 implement this section.

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

33 EXPLANATION

34 This Joint Resolution proposes an amendment to the  
35 Constitution of the State of Iowa granting the people the

1 power to affirm or reject certain Acts passed by the general  
2 assembly.

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

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

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

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