

APR 30 2003

WAYS & MEANS CALENDAR

HOUSE JOINT RESOLUTION 12  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 318)

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

**HOUSE JOINT RESOLUTION**

1 A Joint Resolution proposing an amendment to the Constitution of  
2 the State of Iowa relating to certain state tax rate changes.  
3 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HJR 12

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

3 The Constitution of the State of Iowa is amended by adding  
4 the following new sections to new Article XIII:

5 ARTICLE XIII.

6 THREE-FIFTHS MAJORITY FOR TAX RATE CHANGES.

7 THREE-FIFTHS MAJORITY TO RAISE TAX RATES. SECTION 1. A  
8 bill containing provisions amending the state income tax by  
9 raising the rate or rates of tax imposed on income or amending  
10 the state sales and use taxes by raising the sales and use tax  
11 rate imposed shall require the affirmative votes of at least  
12 three-fifths of all the members elected to each house of the  
13 General Assembly for passage. This section does not apply to  
14 income tax or sales and use taxes imposed at the option of a  
15 local government.

16 ENFORCEMENT OF THREE-FIFTHS MAJORITY REQUIREMENT. SEC. 2.  
17 A lawsuit challenging the proper passage of a bill pursuant to  
18 section 1 shall be filed no later than one year following the  
19 enactment. Failure to file such a lawsuit within the one-year  
20 time limit shall negate the three-fifths majority requirement  
21 as it applies to the bill.

22 Each bill to which section 1 applies shall include a  
23 separate provision describing the requirements for passage  
24 prescribed by section 1.

25 IMPLEMENTATION. SEC. 3. The General Assembly shall enact  
26 laws to implement sections 1 and 2.

27 Sec. 3. PUBLICATION AND REFERRAL. The foregoing proposed  
28 amendment to the Constitution of the State of Iowa is referred  
29 to the General Assembly to be chosen at the next general  
30 election for members of the General Assembly and the Secretary  
31 of State is directed to cause it to be published for three  
32 consecutive months previous to the date of that election as  
33 provided by law.

34 EXPLANATION

35 This resolution proposes an amendment within a new Article

1 XIII to the Constitution of the State of Iowa which relates to  
2 state income taxes and state sales and use taxes.

3 The amendment requires a three-fifths majority vote of all  
4 the members elected to each house of the general assembly for  
5 passage of any bill that amends the state income tax to raise  
6 a rate or rates imposed on income or amends the state sales  
7 and use taxes by raising the rate imposed. A lawsuit  
8 challenging passage of a bill subject to the three-fifths  
9 majority passage requirement must be filed no later than one  
10 year from the date of enactment of the bill. Finally, the  
11 amendment provides that the general assembly shall enact laws  
12 to implement the amendment.

13 The resolution, if adopted, will be referred to the next  
14 general assembly. If the next general assembly adopts this  
15 resolution, the amendment will be submitted to the voters for  
16 their decision on ratification.

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Van Fossen, CH  
Kramer  
Shultz

Succeeds By  
SF HJR 12

HSB 318  
WAYS AND MEANS

HOUSE JOINT RESOLUTION \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON WAYS  
AND MEANS RESOLUTION BY  
CHAIRPERSON VAN FOSSEN)

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