

SENATE JOINT RESOLUTION 2010  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3170)

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 to require approval by vote of the people  
3 before certain tax or fee increases take effect.

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

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SJR 2010

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 PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES

7 PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES. SECTION 1.

8 If all tax and fee increases adopted in a fiscal year would  
9 produce new annual revenue exceeding one percent of total  
10 state general fund revenue received in the preceding fiscal  
11 year, excluding transfers from other state funds, the  
12 increases shall be submitted to the electors, starting with  
13 the largest increase and including increases in descending  
14 order, except the remaining increases that total one percent  
15 or less. All increases of any one tax or fee shall together  
16 be regarded as one increase. An adopted tax or fee increase  
17 required by this article to be submitted to the electors shall  
18 take effect only if submitted to the electors at the next  
19 state general election and approved by a majority of the  
20 electors voting thereon.

21 APPLICATION. SEC. 2. In this article:

22 1. "Local governments" includes all political  
23 subdivisions.

24 2. "Increase" includes, but is not limited to, imposing a  
25 new tax or fee; raising a rate or amount; repealing, reducing,  
26 or delaying an exemption, deduction, credit, exclusion,  
27 reduction, or indexing requirement; or broadening the base or  
28 scope of a tax or fee in any way.

29 3. "Increase" includes legislation that allows or requires  
30 one or more local governments, with or without approval by  
31 local electors, to impose or increase any tax on income,  
32 sales, or property, but excludes legislation in which the only  
33 subject matter is establishment of the state percentage of  
34 growth for school foundation aid.

35 4. "Increase" of property tax includes legislation that

1 increases of taxes and fees, so that the increases will not  
2 take effect unless approved by majority vote at a state  
3 general election.

4 The amendment requires that a law or laws increasing any  
5 taxes or fees that would result in new annual revenue of more  
6 than 1 percent of total state general fund revenue received in  
7 the fiscal year preceding enactment of the law or laws must  
8 receive voter approval at a state general election. The  
9 amendment defines "new annual revenue". The amendment also  
10 defines "increase". This definition includes legislation that  
11 allows or requires a local government to impose or increase  
12 any tax on income, sales, or property; legislation that has  
13 the effect of reducing total state funds transferred to all  
14 local governments; and legislation that requires local  
15 governments to incur aggregate net cost increases in a fiscal  
16 year.

17 The amendment allows the general assembly, at the  
18 governor's request and by two-thirds vote, to increase taxes  
19 in emergency situations.

20 The amendment allows any citizen or taxpayer to bring suit  
21 to enforce compliance with the voter approval requirement  
22 within two years of adoption of a tax or fee increase. The  
23 amendment also provides that the general assembly shall enact  
24 laws to implement the amendment.

25 The resolution, if adopted, will be referred to the next  
26 general assembly. If the next general assembly adopts the  
27 resolution, the amendment will be submitted to the voters for  
28 ratification.

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**SENATE JOINT RESOLUTION 2010****S-5206**

1 Amend Senate Joint Resolution 2010 as follows:

2 1. By striking everything after the resolving  
3 clause and inserting the following:

4 "Section 1. The following amendment to the  
5 Constitution of the State of Iowa is proposed:

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

8 ARTICLE XIII

9 PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES

10 PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES.

11 SECTION 1. If all tax and fee increases adopted in a  
12 fiscal year would produce new annual revenue exceeding  
13 one percent of total state general fund revenue  
14 received in the preceding fiscal year, excluding  
15 transfers from other state funds, the increases shall  
16 be submitted to the electors, starting with the  
17 largest increase and including increases in descending  
18 order, except the remaining increases that total one  
19 percent or less. All increases of any one tax or fee  
20 shall together be regarded as one increase. An  
21 adopted tax or fee increase required by this article  
22 to be submitted to the electors shall take effect only  
23 if submitted to the electors at the next state general  
24 election and approved by a majority of the electors  
25 voting thereon.

26 APPLICATION. SEC. 2. In this article:

27 1. "Local governments" includes all political  
28 subdivisions.

29 2. "Increase" includes, but is not limited to,  
30 imposing a new tax or fee; raising a rate or amount;  
31 repealing, reducing, or delaying an exemption,  
32 deduction, credit, exclusion, reduction, or indexing  
33 requirement; or broadening the base or scope of a tax  
34 or fee in any way.

35 3. "Increase" includes legislation that allows or  
36 requires one or more local governments, with or  
37 without approval by local electors, to impose or  
38 increase any tax on income, sales, or property, but  
39 excludes legislation in which the only subject matter  
40 is establishment of the state percentage of growth for  
41 school foundation aid.

42 4. "Increase" of property tax includes legislation  
43 that has the effect of reducing total state funds  
44 transferred to all local governments in a fiscal year  
45 in comparison with the preceding fiscal year, taking  
46 into account all legislation increasing or reducing  
47 such transfers.

48 5. "Increase" of property tax includes legislation  
49 that has the effect of requiring local governments to  
50 incur aggregate net cost increases in a fiscal year,

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1 after deducting increased transfers of state funds for  
2 the express purpose of offsetting those cost  
3 increases. Such increased transfers shall be deducted  
4 under this subsection and not under subsection 4.

5 6. "New annual revenue" means the estimated net  
6 increase over the fiscal year preceding adoption in  
7 total state general fund revenue produced by the total  
8 of all tax and fee increases adopted in a fiscal year,  
9 less estimated refunds payable as a result of the  
10 increases, all as estimated for the fiscal year in  
11 which all such increases are adopted, as if all such  
12 increases and refunds were fully effective and  
13 entirely implemented for that full fiscal year.  
14 Actual amounts, if known, shall be used instead of  
15 estimates. "New annual revenue" does not include  
16 revenue that the general assembly intends to  
17 appropriate for purposes of public safety or homeland  
18 security.

19 7. "Adopted" or "adoption" means that after 2006,  
20 a bill has been passed and all requirements of article  
21 III have been met, so that the bill would become law  
22 except for the requirements of this article.

23 8. This article does not apply to taxes and fees  
24 subject to article VII, sections 5 and 8.

25 EMERGENCY. SEC. 3. A temporary exception to the  
26 preceding requirements of this article shall be  
27 allowed only to this extent and only if all these  
28 conditions are met: (1) the Governor requests the  
29 General Assembly to adopt an emergency tax increase  
30 for only one specified fiscal year; (2) the request  
31 specifically states the nature of the emergency, the  
32 expenditures needed to respond to the emergency, and  
33 the proposed tax increase to pay for the emergency  
34 expenditures for that year; and (3) a law declaring  
35 an emergency and providing an emergency tax increase  
36 in accordance with the Governor's specific request is  
37 passed by a vote of two-thirds of all the members  
38 elected to each branch of the General Assembly and is  
39 approved by the Governor. Such law shall not be  
40 passed more than four months prior to the fiscal year  
41 to which it applies. Such law must be enacted prior  
42 to obligating any requested emergency expenditures.

43 ENFORCEMENT. SEC. 4. Any citizen or taxpayer may,  
44 within two years after a tax or fee increase is  
45 adopted, bring suit to enforce compliance with this  
46 article. If no such suit is filed within the two-year  
47 period, the elector approval requirement for that tax  
48 or fee increase is negated. The Supreme Court shall  
49 have original jurisdiction of any such suit. The  
50 Supreme Court shall invalidate any increase which

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Page 3

1 should have been, but was not, submitted to the  
2 electors as required by this article and shall order  
3 that the revenue collected in violation of this  
4 article be refunded or applied to reduce future taxes.  
5 A citizen or taxpayer who brings suit and prevails  
6 shall receive from the state the costs of the suit,  
7 including reasonable attorney fees.

8 CONTINGENT EFFECTIVE DATE. SEC. 5. This article  
9 shall first take effect January 1 following the  
10 regular session of the General Assembly in which all  
11 of the following has occurred:

12 1. The General Assembly fully funds all statutory  
13 obligations relating to kindergarten through grade  
14 twelve funding.

15 2. The General Assembly fully funds all property  
16 tax credits provided by statute.

17 3. The General Assembly fully funds the  
18 implementation of all state mandates on local  
19 governments or, in the alternative, the General  
20 Assembly repeals all state mandates on local  
21 governments that are not fully funded by the General  
22 Assembly.

23 IMPLEMENTATION. SEC. 6. This article shall be  
24 interpreted and implemented to achieve its purpose to  
25 increase the electors' control of taxes and fees. The  
26 General Assembly shall enact laws to implement this  
27 article.

28 Sec. 2. REFERRAL AND PUBLICATION. The foregoing  
29 proposed amendment to the Constitution of the State of  
30 Iowa is referred to the General Assembly to be chosen  
31 at the next general election for members of the  
32 General Assembly, and the Secretary of State is  
33 directed to cause it to be published for three  
34 consecutive months previous to the date of that  
35 election as provided by law."

By MICHAEL E. GRONSTAL  
KEITH A. KREIMAN

JOHN P. KIBBIE  
EUGENE S. FRAISE

**S-5206** FILED MARCH 30, 2004  
LOST

## SENATE JOINT RESOLUTION 2010

## H-8633

1 Amend Senate Joint Resolution 2010, as passed by  
2 the Senate, as follows:

3 1. Page 1, line 6, by inserting after the word  
4 "INCREASES" the following: "OR REDUCTIONS".

5 2. Page 1, line 7, by inserting after the word  
6 "INCREASES" the following: "OR REDUCTIONS".

7 3. Page 1, by inserting after line 20, the  
8 following:

9 "If all tax and fee reductions adopted in a fiscal  
10 year would reduce annual revenue exceeding one percent  
11 of total state general fund revenue received in the  
12 preceding fiscal year, excluding transfers from other  
13 state funds, the reductions shall be submitted to the  
14 electors, starting with the largest reduction and  
15 including reductions in descending order, except the  
16 remaining reductions that total one percent or less.  
17 All reductions of any one tax or fee shall together be  
18 regarded as one reduction. An adopted tax or fee  
19 reduction required by this article to be submitted to  
20 the electors shall take effect only if submitted to  
21 the electors at the next state general election and  
22 approved by a majority of the electors voting  
23 thereon."

24 4. Page 2, by inserting after line 11, the  
25 following:

26 "\_\_\_\_. "Reduction" includes, but is not limited to,  
27 reducing a rate or amount; adopting or increasing an  
28 exemption, deduction, credit, exclusion, reduction, or  
29 indexing requirement; or narrowing the base or scope  
30 of a tax or fee in any way."

31 5. Page 2, by inserting after line 20, the  
32 following:

33 "\_\_\_\_. "Reduce annual revenue" means the estimated  
34 net reduction over the fiscal year preceding adoption  
35 in total state general fund revenue produced by the  
36 total of all tax and fee reductions adopted in a  
37 fiscal year, plus estimated refunds payable as a  
38 result of the reductions, all as estimated for the  
39 fiscal year in which all such reductions are adopted,  
40 as if all such reductions and refunds were fully  
41 effective and entirely implemented for that full  
42 fiscal year. Actual amounts, if known, shall be used  
43 instead of estimates."

44 6. Page 2, line 28, by inserting after the word  
45 "article" the following: "relating to tax increases".

46 7. Page 3, line 9, by inserting after the word  
47 "increase" the following: "or reduction".

48 8. Page 3, line 12, by inserting after the word  
49 "increase" the following: "or reduction".

50 9. Page 3, line 14, by inserting after the word

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Page 2

- 1 "increase" the following: "or reduction".
- 2 10. Page 3, by striking lines 16 through 18, and
- 3 inserting the following: "required by this article.
- 4 A citizen or taxpayer who brings suit".
- 5 11. Title page, line 3, by inserting after the
- 6 word "increases" the following: "or reductions".
- 7 12. By renumbering as necessary.

By FALLON of Polk

**H-8633** FILED APRIL 16, 2004

LOST

**SENATE JOINT RESOLUTION 2010****H-8634**

- 1 Amend Senate Joint Resolution 2010, as passed by
- 2 the Senate, as follows:
- 3 1. Page 1, by striking line 6, and inserting the
- 4 following:
- 5 "THE RIGHT TO NICKEL AND DIME THE PEOPLE TO DEATH".
- 6 2. Page 1, by striking line 7, and inserting the
- 7 following:
- 8 "THE RIGHT TO NICKEL AND DIME THE PEOPLE TO DEATH.
- 9 SECTION 1."
- 10 3. Page 3, by striking lines 22 and 23, and
- 11 inserting the following: "and implemented to achieve
- 12 its purpose to nickel and dime the people of Iowa to
- 13 death. The General Assembly".

By MURPHY of Dubuque

BELL of Jasper

BERRY of Black Hawk

BUKTA of Clinton

COHOON of Des Moines

CONNORS of Polk

DANDEKAR of Linn

DAVITT of Warren

FOEGE of Linn

FORD of Polk

FREVERT of Palo Alto

GASKILL of Wapello

GREIMANN of Story

HEDDENS of Story

HOGG of Linn

HUNTER of Polk

HUSER of Polk

JACOBY of Johnson

JOCHUM of Dubuque

KUHN of Floyd

LENSING of Johnson

LYKAM of Scott

MASCHER of Johnson

McCARTHY of Polk

MERTZ of Kossuth

MILLER of Webster

OLDSON of Polk

D. OLSON of Boone

OSTERHAUS of Jackson

PETERSEN of Polk

QUIRK of Chickasaw

REASONER of Union

SHOMSHOR of Pottawattamie

SHOULTZ of Black Hawk

SMITH of Marshall

STEVENS of Dickinson

SWAIM of Davis

D. TAYLOR of Linn

T. TAYLOR of Linn

THOMAS of Clayton

WENDT of Woodbury

WHITAKER of Van Buren

WHITEAD of Woodbury

WINCKLER of Scott

WISE of Lee

**H-8634** FILED APRIL 16, 2004

LOST



McKibben  
Hosch  
Stewart

Succeeded By  
~~SR/HF~~ 2010

SSB# 3170  
Ways & Means

SENATE JOINT RESOLUTION \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS RESOLUTION  
BY CHAIRPERSON MCKIBBEN)

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 to require approval by vote of the people  
3 before certain tax or fee increases take effect.

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

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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 PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES

7 PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES. SECTION 1.

8 If all tax and fee increases adopted in a fiscal year would  
9 produce new annual revenue exceeding one-half of one percent  
10 of total state general fund revenue received in the preceding  
11 fiscal year, excluding transfers from other state funds, the  
12 increases shall be submitted to the electors, starting with  
13 the largest increase and including increases in descending  
14 order, except the remaining increases that total one-half of  
15 one percent or less. All increases of any one tax or fee  
16 shall together be regarded as one increase. An adopted tax or  
17 fee increase required by this article to be submitted to the  
18 electors shall take effect only if submitted to the electors  
19 at the next state general election and approved by a majority  
20 of the electors voting thereon.

21 APPLICATION. SEC. 2. In this article:

22 1. "Local governments" includes all political  
23 subdivisions.

24 2. "Increase" includes, but is not limited to, imposing a  
25 new tax or fee; raising a rate or amount; repealing, reducing,  
26 or delaying an exemption, deduction, credit, exclusion,  
27 reduction, or indexing requirement; or broadening the base or  
28 scope of a tax or fee in any way.

29 3. "Increase" includes legislation that allows or requires  
30 one or more local governments, with or without approval by  
31 local electors, to impose or increase any tax on income,  
32 sales, or property, but excludes legislation in which the only  
33 subject matter is establishment of the state percentage of  
34 growth for school foundation aid.

35 4. "Increase" of property tax includes legislation that

1 has the effect of reducing total state funds transferred to  
2 all local governments in a fiscal year in comparison with the  
3 preceding fiscal year, taking into account all legislation  
4 increasing or reducing such transfers.

5 5. "Increase" of property tax includes legislation that  
6 has the effect of requiring local governments to incur  
7 aggregate net cost increases in a fiscal year, after deducting  
8 increased transfers of state funds for the express purpose of  
9 offsetting those cost increases. Such increased transfers  
10 shall be deducted under this subsection and not under  
11 subsection 4.

12 6. "New annual revenue" means the estimated net increase  
13 over the fiscal year preceding adoption in total state general  
14 fund revenue produced by the total of all tax and fee  
15 increases adopted in a fiscal year, less estimated refunds  
16 payable as a result of the increases, all as estimated for the  
17 fiscal year in which all such increases are adopted, as if all  
18 such increases and refunds were fully effective and entirely  
19 implemented for that full fiscal year. Actual amounts, if  
20 known, shall be used instead of estimates.

21 7. "Adopted" or "adoption" means that after 2006, a bill  
22 has been passed and all requirements of article III have been  
23 met, so that the bill would become law except for the  
24 requirements of this article.

25 8. This article does not apply to taxes and fees subject  
26 to article VII, sections 5 and 8.

27 EMERGENCY. SEC. 3. A temporary exception to the preceding  
28 requirements of this article shall be allowed only to this  
29 extent and only if all these conditions are met: (1) the  
30 Governor requests the General Assembly to adopt an emergency  
31 tax increase for only one specified fiscal year; (2) the  
32 request specifically states the nature of the emergency, the  
33 expenditures needed to respond to the emergency, and the  
34 proposed tax increase to pay for the emergency expenditures  
35 for that year; and (3) a law declaring an emergency and

1 providing an emergency tax increase in accordance with the  
2 Governor's specific request is passed by a vote of two-thirds  
3 of all the members elected to each branch of the General  
4 Assembly and is approved by the Governor. Such law shall not  
5 be passed more than four months prior to the fiscal year to  
6 which it applies. Such law must be enacted prior to  
7 obligating any requested emergency expenditures.

8 ENFORCEMENT. SEC. 4. Any citizen or taxpayer may, within  
9 two years after a tax or fee increase is adopted, bring suit  
10 to enforce compliance with this article. If no such suit is  
11 filed within the two-year period, the elector approval  
12 requirement for that tax or fee increase is negated. The  
13 Supreme Court shall have original jurisdiction of any such  
14 suit. The Supreme Court shall invalidate any increase which  
15 should have been, but was not, submitted to the electors as  
16 required by this article and shall order that the revenue  
17 collected in violation of this article be refunded or applied  
18 to reduce future taxes. A citizen or taxpayer who brings suit  
19 and prevails shall receive from the state the costs of the  
20 suit, including reasonable attorney fees.

21 IMPLEMENTATION. SEC. 5. This article shall be interpreted  
22 and implemented to achieve its purpose to increase the  
23 electors' control of taxes and fees. The General Assembly  
24 shall enact laws to implement this article.

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

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#### EXPLANATION

33 This joint resolution proposes an amendment adding a new  
34 Article XIII to the Constitution of the State of Iowa, giving  
35 the people of Iowa the right to vote on certain adopted

3170

1 increases of taxes and fees, so that the increases will not  
2 take effect unless approved by majority vote at a state  
3 general election.

4 The amendment requires that a law or laws increasing any  
5 taxes or fees that would result in new annual revenue of more  
6 than one-half of 1 percent of total state general fund revenue  
7 received in the fiscal year preceding enactment of the law or  
8 laws must receive voter approval at a state general election.  
9 The amendment defines "new annual revenue". The amendment  
10 also defines "increase". This definition includes legislation  
11 that allows or requires a local government to impose or  
12 increase any tax on income, sales, or property; legislation  
13 that has the effect of reducing total state funds transferred  
14 to all local governments; and legislation that requires local  
15 governments to incur aggregate net cost increases in a fiscal  
16 year.

17 The amendment allows the general assembly, at the  
18 governor's request and by two-thirds vote, to increase taxes  
19 in emergency situations.

20 The amendment allows any citizen or taxpayer to bring suit  
21 to enforce compliance with the voter approval requirement  
22 within two years of adoption of a tax or fee increase. The  
23 amendment also provides that the general assembly shall enact  
24 laws to implement the amendment.

25 The resolution, if adopted, will be referred to the next  
26 general assembly. If the next general assembly adopts the  
27 resolution, the amendment will be submitted to the voters for  
28 ratification.

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SENATE JOINT RESOLUTION 2010

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF THE STATE OF IOWA TO REQUIRE APPROVAL BY VOTE OF THE PEOPLE BEFORE CERTAIN TAX OR FEE INCREASES TAKE EFFECT.

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

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

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

ARTICLE XIII

PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES

PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES. SECTION 1.

If all tax and fee increases adopted in a fiscal year would produce new annual revenue exceeding one percent of total state general fund revenue received in the preceding fiscal year, excluding transfers from other state funds, the increases shall be submitted to the electors, starting with the largest increase and including increases in descending order, except the remaining increases that total one percent or less. All increases of any one tax or fee shall together be regarded as one increase. An adopted tax or fee increase required by this article to be submitted to the electors shall take effect only if submitted to the electors at the next state general election and approved by a majority of the electors voting thereon.

APPLICATION. SEC. 2. In this article:

1. "Local governments" includes all political subdivisions.

2. "Increase" includes, but is not limited to, imposing a new tax or fee; raising a rate or amount; repealing, reducing, or delaying an exemption, deduction, credit, exclusion, reduction, or indexing requirement; or broadening the base or scope of a tax or fee in any way.

3. "Increase" includes legislation that allows or requires one or more local governments, with or without approval by local electors, to impose or increase any tax on income, sales, or property, but excludes legislation in which the only subject matter is establishment of the state percentage of growth for school foundation aid.

4. "Increase" of property tax includes legislation that has the effect of reducing total state funds transferred to all local governments in a fiscal year in comparison with the preceding fiscal year, taking into account all legislation increasing or reducing such transfers.

5. "Increase" of property tax includes legislation that has the effect of requiring local governments to incur aggregate net cost increases in a fiscal year, after deducting increased transfers of state funds for the express purpose of offsetting those cost increases. Such increased transfers shall be deducted under this subsection and not under subsection 4.

6. "New annual revenue" means the estimated net increase over the fiscal year preceding adoption in total state general fund revenue produced by the total of all tax and fee increases adopted in a fiscal year, less estimated refunds payable as a result of the increases, all as estimated for the fiscal year in which all such increases are adopted, as if all such increases and refunds were fully effective and entirely implemented for that full fiscal year. Actual amounts, if known, shall be used instead of estimates.

7. "Adopted" or "adoption" means that after 2006, a bill has been passed and all requirements of article III have been met, so that the bill would become law except for the requirements of this article.

8. This article does not apply to taxes and fees subject to article VII, sections 5 and 8.

EMERGENCY. SEC. 3. A temporary exception to the preceding requirements of this article shall be allowed only to this extent and only if all these conditions are met: (1) the Governor requests the General Assembly to adopt an emergency tax increase for only one specified fiscal year; (2) the request specifically states the nature of the emergency, the expenditures needed to respond to the emergency, and the proposed tax increase to pay for the emergency expenditures for that year; and (3) a law declaring an emergency and providing an emergency tax increase in accordance with the Governor's specific request is passed by a vote of two-thirds of all the members elected to each branch of the General Assembly and is approved by the Governor. Such law shall not be passed more than four months prior to the fiscal year to which it applies. Such law must be enacted prior to obligating any requested emergency expenditures.

ENFORCEMENT. SEC. 4. Any citizen or taxpayer may, within two years after a tax or fee increase is adopted, bring suit to enforce compliance with this article. If no such suit is filed within the two-year period, the elector approval requirement for that tax or fee increase is negated. The Supreme Court shall have original jurisdiction of any such suit. The Supreme Court shall invalidate any increase which should have been, but was not, submitted to the electors as required by this article and shall order that the revenue collected in violation of this article be refunded or applied to reduce future taxes. A citizen or taxpayer who brings suit and prevails shall receive from the state the costs of the suit, including reasonable attorney fees.

IMPLEMENTATION. SEC. 5. This article shall be interpreted and implemented to achieve its purpose to increase the electors' control of taxes and fees. The General Assembly shall enact laws to implement this article.

Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed amendment to the Constitution of the State of Iowa is referred to the General Assembly to be chosen at the next general election for members of the General Assembly, and the Secretary of State is directed to cause it to be published for three consecutive months previous to the date of that election as provided by law.

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JEFFREY M. LAMBERTI  
President of the Senate

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CHRISTOPHER C. RANTS  
Speaker of the House

I hereby certify that this joint resolution originated in the Senate and is known as Senate Joint Resolution 2010, Eightieth General Assembly.

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MICHAEL E. MARSHALL  
Secretary of the Senate

Approved \_\_\_\_\_, 2004

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THOMAS J. VILSACK  
Governor