

Senate Joint Resolution 16 - Introduced

SENATE JOINT RESOLUTION 16

BY CARLIN

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1 A Joint Resolution proposing an amendment to the Constitution
2 of the State of Iowa relating to restricting certain
3 individual income tax changes.

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

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 **TWO-THIRDS MAJORITY FOR INCREASING INDIVIDUAL INCOME TAXES**

7 Section 1. **Two-thirds majority for increasing individual**
8 **income taxes.** A bill containing provisions enacting, amending,
9 or repealing the state individual income tax rates, or the
10 taxable income ranges applied to the individual income tax
11 rates, or both, in which the aggregate fiscal impact of
12 those provisions results in a net increase in state tax
13 revenue, as determined by the general assembly, shall require
14 the affirmative votes of at least two-thirds of the whole
15 membership of each house of the general assembly for passage.
16 This section does not apply to income tax imposed at the option
17 of a local government.

18 Sec. 2. **Enforcement of two-thirds majority requirement.** A
19 lawsuit challenging the proper enactment of a bill pursuant to
20 section 1 of this article must be filed no later than one year
21 following the enactment. Failure to file such a lawsuit within
22 the one-year time limit shall negate the two-thirds majority
23 requirement as it applies to the bill.

24 Sec. 3. **Implementation.** The general assembly shall enact
25 laws to implement section 1 of this article.

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

32 **EXPLANATION**

33 The inclusion of this explanation does not constitute agreement with
34 the explanation's substance by the members of the general assembly.

35 This joint resolution proposes an amendment to the

1 Constitution of the State of Iowa relating to restricting
2 certain individual income tax changes.

3 The amendment requires a two-thirds majority for certain
4 changes to state individual income tax rates or the taxable
5 income ranges applied to the individual income tax rates. The
6 amendment provides that any bill which enacts, amends, or
7 repeals the state individual income tax rates, or the taxable
8 income ranges applied to the individual income tax rates,
9 or both, which causes an increase in state tax revenues,
10 as determined by the general assembly, must be adopted by
11 two-thirds majority vote of each house of the general assembly.

12 A lawsuit challenging a bill pursuant to the two-thirds
13 majority passage requirement must be filed no later than one
14 year from the date of enactment of the bill. Finally, the
15 amendment provides that the general assembly shall enact laws
16 to implement the amendment.

17 The joint resolution, if adopted, would be published and
18 then referred to the next general assembly (89th) for adoption,
19 before being submitted to the electorate for ratification.