

**Senate Study Bill 3064 - Introduced**

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

**SENATE JOINT RESOLUTION**

1 A Joint Resolution proposing an amendment to the Constitution  
2 of the State of Iowa requiring a two-thirds majority vote  
3 for certain state tax law 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 Article III, Legislative Department, Constitution of the  
4 State of Iowa, is hereby amended by adding the following new  
5 section:

6 **Sec. 41. Two-thirds majority vote for state tax law**  
7 **changes.** Passage of a bill that increases the individual income  
8 tax rate, the corporate income tax rate, the sales tax rate,  
9 or the use tax rate shall require the affirmative votes of at  
10 least two-thirds of the members elected to each house of the  
11 general assembly. This requirement does not apply to taxes  
12 imposed at the option of a local government.

13 Passage of a bill that establishes a new tax to be imposed  
14 by the state shall require the affirmative votes of at least  
15 two-thirds of the members elected to each house of the general  
16 assembly.

17 A lawsuit challenging the proper enactment of a bill under  
18 this section must be filed no later than one year following the  
19 enactment. If such a lawsuit is not filed within the one-year  
20 limit, the bill shall be considered properly enacted under this  
21 section.

22 Each bill to which this section applies must include a  
23 separate provision describing the requirements for enactment  
24 prescribed by this section.

25 The general assembly shall enact laws to implement this  
26 section.

27 **Sec. 2. REFERRAL AND PUBLICATION.** 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 shall be  
31 published as provided by law for three months previous to the  
32 date of that election.

33

**EXPLANATION**

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

1 This joint resolution proposes an amendment to the  
2 Constitution of the State of Iowa requiring a two-thirds  
3 majority vote for certain tax law changes.

4 The amendment requires a bill that increases the individual  
5 income tax rate, corporate income tax rate, sales tax rate,  
6 or use tax rate to be adopted by at least two-thirds of the  
7 members elected to each house of the general assembly. In  
8 addition, the amendment requires a bill that establishes a  
9 new tax to be imposed by the state to be adopted by at least  
10 two-thirds of the members elected to each house of the general  
11 assembly. A lawsuit challenging enactment of a bill subject  
12 to the two-thirds majority passage requirement must be filed  
13 no later than one year following the enactment of the bill.  
14 Finally, the amendment requires the general assembly to enact  
15 laws to implement the amendment.

16 The resolution, if adopted, would be published and then  
17 referred to the next general assembly (90th) for adoption,  
18 before being submitted to the electorate for ratification.