

**Senate Study Bill 3189 - 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 by requiring a single rate for  
3 individual income taxes.  
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 section to new Article XIII:

5 ARTICLE XIII.

6 TAXATION LIMITATIONS.

7 Section 1. **Single individual income tax rate.** A tax on  
8 income or based upon income for individuals shall be imposed  
9 at a single rate if imposed, and shall not be imposed at a  
10 graduated rate for individuals. There shall not be more than  
11 one income tax rate above zero imposed by the state for state  
12 purposes on an individual at any one time.

13 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed  
14 amendment to the Constitution of the State of Iowa is referred  
15 to the general assembly to be chosen at the next general  
16 election for members of the general assembly, and shall be  
17 published as provided by law for three months previous to the  
18 date of that election.

19 EXPLANATION

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

22 This joint resolution proposes an amendment to the  
23 Constitution of the State of Iowa by requiring a single rate  
24 for individual income taxes.

25 Under the amendment, a tax on income or based upon income for  
26 individuals shall be imposed at a single rate if imposed, and a  
27 graduated rate of taxation on such income is prohibited. The  
28 amendment prohibits more than one income tax rate above zero  
29 imposed by the state for state purposes on an individual at any  
30 one time.

31 The resolution, if adopted, would be published and then  
32 referred to the next general assembly (91st) for adoption,  
33 before being submitted to the electorate for ratification.