

Senate Study Bill 1221 - 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 of
2 the State of Iowa relating to requirements for certain state
3 tax law changes.
4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

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

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

5 ARTICLE XIII.

6 TAXATION LIMITATIONS.

7 Section 1. **Two-thirds majority vote for state tax law**
8 **changes.** Passage of a bill that increases the individual income
9 tax rate or the corporate income tax rate, or the rate of
10 any other type of tax based upon income or legal and special
11 reserves, shall require the affirmative votes of at least
12 two-thirds of the members elected to each house of the general
13 assembly. This requirement does not apply to taxes imposed at
14 the option of a local government.

15 Passage of a bill that establishes a new tax on any type
16 of income or legal and special reserves imposed by the state
17 shall require the affirmative votes of at least two-thirds of the
18 members elected to each house of the general assembly.

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

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

27 The general assembly shall enact laws to implement this
28 section.

29 Sec. 2. SUBMISSION TO ELECTORATE. The foregoing proposed
30 amendment, having been adopted and agreed to by the 90th General
31 Assembly, 2024 Session, thereafter duly published, and now
32 adopted and agreed to by the 91st General Assembly in this joint
33 resolution, shall be submitted to the people of the state of
34 Iowa at the general election in November of the year 2026 in the
35 manner required by the Constitution of the State of Iowa and the

1 laws of the state of Iowa.

2

EXPLANATION

3

The inclusion of this explanation does not constitute agreement with

4

the explanation's substance by the members of the general assembly.

5

This joint resolution proposes an amendment to the
6 Constitution of the State of Iowa, for adoption by the second
7 consecutive general assembly, relating to restrictions on certain
8 tax law changes.

9

The amendment requires a bill that increases the individual
10 income tax rate or corporate income tax rate, or the rate of
11 any other type of tax based upon income or legal and special
12 reserves, to be adopted by at least two-thirds of the members
13 elected to each house of the general assembly. In addition, the
14 amendment requires a bill that establishes a new tax on any type
15 of income or legal and special reserves imposed by the state to
16 be adopted by at least two-thirds of the members elected to each
17 house of the general assembly. A lawsuit challenging enactment
18 of a bill subject to the two-thirds majority passage requirement
19 must be filed no later than one year following the enactment of
20 the bill. Finally, the amendment requires the general assembly
21 to enact laws to implement the amendment.

22 The resolution, if adopted, would be submitted to the
23 electorate for ratification at the general election in November
24 2026.