

House Joint Resolution 2006 - Reprinted

HOUSE JOINT RESOLUTION 2006
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 721)

(COMPANION TO SJR 2003 BY
COMMITTEE ON WAYS AND MEANS)

(As Amended and Passed by the House March 26, 2024)

HOUSE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution
2 of the State of Iowa relating to requirements for certain
3 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 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. **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 of
16 income or legal and special reserves imposed by the state shall
17 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. REFERRAL AND PUBLICATION. The foregoing proposed
30 amendment to the Constitution of the State of Iowa is referred
31 to the general assembly to be chosen at the next general
32 election for members of the general assembly, and shall be
33 published as provided by law for three months previous to the
34 date of that election.