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)

[= New Language by the House

* = Language Stricken by the House

HOUSE JOINT RESOLUTION

A Joint Resolution proposing [an amendment] to the Constitution of the State of Iowa relating to requirements for certain state [tax law changes.]

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

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

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

ARTICLE XIII.

TAXATION LIMITATIONS.

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

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

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

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

The general assembly shall enact laws to implement this section.

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