

House Joint Resolution 2006 - Enrolled

House Joint Resolution 2006

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.

PAT GRASSLEY
Speaker of the House

AMY SINCLAIR
President of the Senate

I hereby certify that this joint resolution originated in the House and is known as House Joint Resolution 2006, Ninetieth General Assembly.

MEGHAN NELSON
Chief Clerk of the House