

Senate Joint Resolution 2004 - Enrolled

Senate Joint Resolution 2004

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF THE STATE OF IOWA
BY REQUIRING A SINGLE RATE FOR INDIVIDUAL INCOME TAXES.

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

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.

AMY SINCLAIR

President of the Senate

PAT GRASSLEY

Speaker of the House

I hereby certify that this joint resolution originated in the Senate and is known as Senate Joint Resolution 2004, Ninetieth General Assembly.

W. CHARLES SMITHSON

Secretary of the Senate