

	LEGISLATIVE ACTION	
Senate	•	House
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03/02/2018 04:51 PM	•	
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Senator Farmer moved the following:

## Senate Amendment (with ballot and title amendments)

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Delete lines 22 - 53

and insert:

SECTION 19. Supermajority vote required to impose, authorize, raise, lower, or eliminate state taxes or fees.-

(a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW STATE TAX OR FEE. No new state tax or fee may be imposed or authorized by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant



to Article III, Section 8.

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- (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR FEES. No state tax or fee may be raised by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.
- (c) SUPERMAJORITY VOTE REQUIRED TO LOWER OR ELIMINATE STATE TAXES OR FEES. No state tax or fee may be lowered or eliminated by the legislature except through legislation approved by twothirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.
- (d) APPLICABILITY. This section does not authorize the imposition of any state tax or fee otherwise prohibited by this Constitution, and does not apply to any tax or fee imposed by, or authorized to be imposed by, a county, municipality, school board, or special district.
- (e) DEFINITIONS. As used in this section, the following terms shall have the following meanings:
- (1) "Fee" means any charge or payment required by law, including any fee for service, fee or cost for licenses, and charge for service.
  - (2) "Lower" means:
- a. To decrease or authorize a decrease in the rate of a state tax or fee imposed on a percentage or per mill basis;
- b. To decrease or authorize a decrease in the amount of a state tax or fee imposed on a flat or fixed amount basis; or
- c. To increase or authorize a new state tax or fee exemption or credit.



(3) "Raise" means: 41

- a. To increase or authorize an increase in the rate of a state tax or fee imposed on a percentage or per mill basis;
- b. To increase or authorize an increase in the amount of a state tax or fee imposed on a flat or fixed amount basis; or
- c. To decrease or eliminate a state tax or fee exemption or credit.
- (f) SINGLE-SUBJECT. A state tax or fee imposed, authorized, raised, lowered, or eliminated under this section must be contained in a

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===== B A L L O T S T A T E M E N T A M E N D M E N T ====== And the ballot statement is amended as follows:

Delete lines 60 - 111

and insert:

SUPERMAJORITY VOTE REQUIRED TO IMPOSE, AUTHORIZE, RAISE, LOWER, OR ELIMINATE STATE TAXES OR FEES.-Prohibits the legislature from imposing, authorizing, raising, lowering, or eliminating a state tax or fee except through legislation approved by a two-thirds vote of each house of the legislature in a bill containing no other subject. This proposal does not authorize a state tax or fee otherwise prohibited by the Constitution and does not apply to fees or taxes imposed or authorized to be imposed by a county, municipality, school board, or special district.

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BE IT FURTHER RESOLVED that the following statement be placed on the ballot if a court declares the preceding statement defective and the decision of the court is not reversed:

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# CONSTITUTIONAL AMENDMENT

SUPERMAJORITY VOTE REQUIRED TO IMPOSE, AUTHORIZE, RAISE, LOWER, OR ELIMINATE STATE TAXES OR FEES.—Proposing the following amendment to the State Constitution:

ARTICLE VII, SECTION 19

## ARTICLE VII

## FINANCE AND TAXATION

SECTION 19. Supermajority vote required to impose, authorize, raise, lower, or eliminate state taxes or fees .-

- (a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW STATE TAX OR FEE. No new state tax or fee may be imposed or authorized by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.
- (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR FEES. No state tax or fee may be raised by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.
- (c) SUPERMAJORITY VOTE REQUIRED TO LOWER OR ELIMINATE STATE TAXES OR FEES. No state tax or fee may be lowered or eliminated by the legislature except through legislation approved by twothirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.
- (d) APPLICABILITY. This section does not authorize the imposition of any state tax or fee otherwise prohibited by this Constitution, and does not apply to any tax or fee imposed by,

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or authorized to be imposed by, a county, municipality, school board, or special district.

- (e) DEFINITIONS. As used in this section, the following terms shall have the following meanings:
- (1) "Fee" means any charge or payment required by law, including any fee for service, fee or cost for licenses, and charge for service.
  - (2) "Lower" means:
- a. To decrease or authorize a decrease in the rate of a state tax or fee imposed on a percentage or per mill basis;
- b. To decrease or authorize a decrease in the amount of a state tax or fee imposed on a flat or fixed amount basis; or
- c. To increase or authorize a new state tax or fee exemption or credit.
  - (3) "Raise" means:
- a. To increase or authorize an increase in the rate of a state tax or fee imposed on a percentage or per mill basis;
- b. To increase or authorize an increase in the amount of a state tax or fee imposed on a flat or fixed amount basis; or
- c. To decrease or eliminate a state tax or fee exemption or credit.
- (f) SINGLE-SUBJECT. A state tax or fee imposed, authorized, raised, lowered, or eliminated under this section must be contained in a

======== T I T L E A M E N D M E N T ========= 124

125 And the title is amended as follows:

Delete lines 5 - 10

127 and insert: 128 129

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raised, lowered, or eliminated by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval; providing for applicability; providing definitions; requiring any tax or fee imposed, authorized, raised, lowered, or eliminated under this section to be contained