

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

11 Representative(s) Wiles and Ryan offered the following:

13 **Substitute Amendment for Amendment (600255) (with title**  
14 **amendment)**

15 Remove everything after the resolving clause

17 and insert:

18 That the creation of Section 20 of Article III of the  
19 State Constitution is agreed to and shall be submitted to the  
20 electors of this state for approval or rejection at the next  
21 general election or at an earlier special election  
22 specifically authorized by law for that purpose:

23 ARTICLE III

24 LEGISLATURE

25 SECTION 20. Legislative review of the tax on sales,  
26 use, and other transactions.--There is hereby created a joint  
27 committee consisting of six senators appointed by the  
28 President of the Senate and six representatives appointed by  
29 the Speaker of the House of Representatives, which committee  
30 shall conduct a review of all exemptions from the tax on  
31 sales, use, and other transactions imposed by law. The

Amendment No. \_\_\_\_ (for drafter's use only)

1 committee shall be governed by joint rules adopted by the  
2 legislature no later than the 2003 regular session pursuant to  
3 the authority to adopt rules under section 4 of this article.  
4 Such rules shall establish a schedule for review of such  
5 exemptions over a three-year period and shall provide criteria  
6 to be considered by the committee in conducting its review.  
7 No later than March 1 of 2004, 2005, and 2006, the committee  
8 shall submit its findings and recommendations to the presiding  
9 officers of each house of the legislature. Any decision to  
10 deauthorize an exemption must be approved by seven members of  
11 the committee and shall be in the form of a resolution adopted  
12 by the committee, which shall be submitted to the legislature.  
13 The resolution shall set forth the specific changes to the  
14 statutes necessary to effectuate the deauthorization, which  
15 resolution shall have the force of law and shall become  
16 effective July 1 following the second regular session  
17 occurring after submission to the legislature, except for  
18 those exemptions expressly rescinded by joint resolution of  
19 the legislature prior to that date. This section does not  
20 operate to deauthorize any exemption not expressly  
21 deauthorized in such resolution, nor does it prohibit  
22 subsequent reenactment by law of any exemption that was  
23 deauthorized. The joint committee is dissolved July 1, 2006.

24 BE IT FURTHER RESOLVED that the following statement be  
25 placed on the ballot:

26 CONSTITUTIONAL AMENDMENT

27 ARTICLE III, SECTION 20

28 REVIEW OF EXEMPTIONS AND EXCLUSIONS FROM THE TAX ON  
29 SALES, USE, AND OTHER TRANSACTIONS.--Proposes to amend the  
30 State Constitution to create a joint legislative committee to  
31 conduct a review of exemptions from the tax on sales, use, and

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1 other transactions imposed by law. Provides for submission of  
 2 the committee's findings and recommendations to the presiding  
 3 officers of the Legislature not later than March 1, 2004,  
 4 2005, and 2006. Requires committee decisions to deauthorize  
 5 any exemption which is approved by a majority of the committee  
 6 membership to be presented to the Legislature as a resolution,  
 7 not subject to gubernatorial veto. Authorizes the Legislature  
 8 to rescind decisions of the committee by joint resolution.  
 9 Provides that the deauthorization of exemptions shall take  
 10 effect on July 1 of the calendar year following the second  
 11 regular session following adoption of the committee's  
 12 resolution. Retains the Legislature's authority to adopt or  
 13 reauthorize exemptions from such tax.

14  
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16 ===== T I T L E A M E N D M E N T =====

17 And the title is amended as follows:  
 18 remove everything before the resolving clause  
 19  
 20 and insert:

21                                   House Joint Resolution  
 22           A joint resolution proposing the creation of  
 23           Section 20 of Article III of the State  
 24           Constitution to create a joint legislative  
 25           committee to conduct a review of all exemptions  
 26           from the tax on sales, use, and other  
 27           transactions imposed by law.

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