



813842

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
02/20/2018	.	
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Appropriations Subcommittee on Finance and Tax (Stargel)  
recommended the following:

**Senate Amendment (with ballot and title amendments)**

Delete everything after the resolving clause  
and insert:

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

ARTICLE VII



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FINANCE AND TAXATION

SECTION 19. Supermajority vote required to increase state tax revenues by increasing taxes.—

(a) A law that imposes a new tax, increases the rate or amount of a tax, or expands a tax base, and that results in a net increase in state revenues, must be approved by three-fifths of the membership of each house of the legislature.

(b) As used in this section, the term:

(1) "Expands a tax base" means broadening the scope of a tax to include additional classes of property, activity, or income, but does not include the amendment or repeal of a credit or exemption.

(2) "Net increase in state revenues" means the revenues produced by the tax increases contained in the law, minus any revenue reductions contained in the law. For purposes of this paragraph, whether a law results in a net increase is determined by the annual net revenues estimated to be collected in the first state fiscal year when all the changes in the bill are fully effective. For a law that both increases and reduces revenues, a revenue increase of less than one percent (1%) of the tax increases contained in the law is not considered a net increase in state revenues.

(c) This section does not authorize the imposition of any state tax otherwise prohibited by this constitution, and does not apply to any tax imposed by, or authorized to be imposed by, a county, municipality, school board, or special district.

=====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:



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40 Delete everything after the resolving clause  
41 and insert:

42 CONSTITUTIONAL AMENDMENT

43 ARTICLE VII, SECTION 19

44 SUPERMAJORITY VOTE REQUIRED TO INCREASE STATE TAX REVENUES  
45 BY INCREASING TAXES.—Requires a law that imposes a new tax,  
46 increases the rate or amount of a tax, or expands a tax base,  
47 and that results in a net increase in state revenues, to be  
48 approved by three-fifths of the membership of each house of the  
49 Legislature. Defines the terms “expands a tax base” and “net  
50 increase in state revenues.” This amendment does not apply to  
51 county, municipality, school board, or special district taxes.

52  
53 ===== T I T L E A M E N D M E N T =====

54 And the title is amended as follows:

55 Delete everything before the resolving clause  
56 and insert:

57 House Joint Resolution

58 A joint resolution proposing the creation of Section  
59 19 of Article VII of the State Constitution to require  
60 a law that imposes a new tax, increases the rate or  
61 amount of a tax, or expands a tax base, and that  
62 results in a net increase in state revenues, to be  
63 approved by three-fifths of the membership of each  
64 house of the Legislature.