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CRC ACTION

Commissioner .
Comm: FAV .
12/13/2017 .
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. .

The Committee on Finance and Taxation (Karlinsky) recommended the following:

CRC Amendment (with title amendment)

Delete everything after the proposal clause
and insert:

A new section is added to Article VII of the State
Constitution to read:

ARTICLE VII

FINANCE AND TAXATION

Supermajority vote required to impose, authorize, or raise
state taxes or fees.-



426000

11 (a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW
12 STATE TAX OR FEE. No new state tax or fee may be imposed or
13 authorized by the legislature except through legislation
14 approved by two-thirds of the membership of each house of the
15 legislature and presented to the Governor for approval pursuant
16 to Article III, Section 8.

17 (b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR
18 FEEES. No state tax or fee may be raised by the legislature
19 except through legislation approved by two-thirds of the
20 membership of each house of the legislature and presented to the
21 Governor for approval pursuant to Article III, Section 8.

22 (c) APPLICABILITY. This section does not authorize the
23 imposition of any state tax or fee otherwise prohibited by this
24 Constitution, and does not apply to any tax or fee imposed by,
25 or authorized to be imposed by, a county, municipality, school
26 board, or special district.

27 (d) DEFINITIONS. As used in this section, the following
28 terms shall have the following meanings:

29 (1) "Fee" means any charge or payment required by law,
30 including any fee for service, fee or cost for licenses, and
31 charge for service.

32 (2) "Raise" means:

33 a. To increase or authorize an increase in the rate of a
34 state tax or fee imposed on a percentage or per mill basis;

35 b. To increase or authorize an increase in the amount of a
36 state tax or fee imposed on a flat or fixed amount basis; or

37 c. To decrease or eliminate a state tax or fee exemption or
38 credit.

39 (e) SINGLE-SUBJECT. A state tax or fee imposed, authorized,



426000

40 or raised under this section must be contained in a separate
41 bill that contains no other subject.

42
43 ===== T I T L E A M E N D M E N T =====

44 And the title is amended as follows:

45 Delete everything before the proposal clause
46 and insert:

47 A proposal to create
48 a new section in Article VII of the State Constitution to
49 provide that no state tax or fee may be imposed, authorized, or
50 raised by the legislature except through legislation approved by
51 two-thirds of the membership of each house of the legislature
52 and presented to the Governor for approval; providing for
53 applicability; providing definitions; requiring any tax or fee
54 imposed or raised under this section to be contained in a
55 separate bill that contains no other subject.

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