

SENATE JOINT RESOLUTION

5

BY MILLER

STATE GOVERNMENT

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**SENATE JOINT RESOLUTION**

1 A Joint Resolution proposing an amendment to the Iowa  
2 Constitution requiring that certain tax increases be submitted  
3 to a vote of the people.

4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SSR 5 STATE GOVERNMENT

1 Section 1. The following amendment to the Constitution of  
2 the State of Iowa is proposed:

3 Article VII of the Constitution of the State of Iowa is  
4 amended by adding the following new section:

5 REFERENDUM ON TAXES. SEC. 10. The people reserve to  
6 themselves the power to affirm or reject at the polls any Act  
7 or a portion of any Act passed by the General Assembly and  
8 approved by the Governor that raises tax rates imposed on the  
9 income of individuals or sales or use tax rates or that raises  
10 the percentage rate limits that may be levied against real  
11 property.

12 A referendum to affirm or reject an Act or portion of an  
13 Act that raises tax rates imposed on the income of individuals  
14 or sales or use tax rates or that raises the percentage rate  
15 limits that may be levied against real property shall be held  
16 not later than ninety days after the final adjournment of the  
17 session of the General Assembly that passed the Act or portion  
18 of an Act on which a referendum is required. An Act or  
19 portion of an Act that raises tax rates imposed on the income  
20 of individuals or sales or use tax rates or that raises the  
21 percentage rate limits that may be levied against real  
22 property shall not become effective until the question is  
23 decided by the voters at the polls.

24 An Act or portion of an Act that raises tax rates imposed  
25 on the income of individuals or sales or use tax rates or that  
26 raises the percentage rate limits that may be levied against  
27 real property is deemed rejected if fifty percent or more of  
28 the votes cast are in favor of rejecting the Act. An Act or  
29 portion of an Act rejected is repealed immediately upon  
30 certification of the referendum results by the Secretary of  
31 State.

32 The General Assembly may provide by law for procedures to  
33 implement this section.

34 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed  
35 amendment to the Constitution of the State of Iowa is referred

1 to the General Assembly to be chosen at the next general  
2 election for members of the General Assembly and the Secretary  
3 of State is directed to cause the same to be published for  
4 three consecutive months before the date of that election as  
5 provided by law.

6 EXPLANATION

7 This Joint Resolution proposes an amendment to the  
8 Constitution of the State of Iowa granting the people the  
9 power to affirm or reject certain Acts passed by the general  
10 assembly.

11 Any Act, or portion of an Act, passed by the general  
12 assembly and approved by the governor, that raises tax rates  
13 imposed on the income of individuals or sales or use tax rates  
14 or that raises the percentage rate limits that may be levied  
15 against real property may be affirmed or rejected. Referenda  
16 on these measures are to be held within 90 days of the final  
17 adjournment of the session of the general assembly that passed  
18 the Act. The Act, or portion of an Act, is rejected by the  
19 people if 50 percent or more of the votes cast are in favor of  
20 rejecting the measure. The Act, or portion of the Act, does  
21 not take effect until it is affirmed by the voters.

22 The general assembly may provide by law for the  
23 implementation of this amendment to the Constitution.

24 The resolution, if adopted, would be referred to the next  
25 general assembly for consideration by that general assembly  
26 before being put to a ratification vote by the electors.

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