General Assembly

Proposed House Joint Resolution No. 11

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. O'NEILL, 69th Dist.

RESOLUTION PROPOSING A CONSTITUTIONAL AMENDMENT PROHIBITING THE IMPOSITION OF RETROACTIVE TAXES.

Resolved by this Assembly:

1   That article third of the Constitution be amended to add a provision
2   prohibiting the General Assembly from (1) authorizing an increase in
3   any tax or the imposition of any new tax if such increase or imposition
4   would have retroactive effect, and (2) enacting any law that would
5   require a taxpayer to amend a tax return that was correct and timely
6   filed under the law in effect at the time the return was filed.

Statement of Purpose:
To prohibit the retroactive imposition of taxes.