



2023 SENATE JOINT RESOLUTION 63

September 8, 2023 - Introduced by Senator KNODL, cosponsored by Representatives BINSFELD, O'CONNOR, ALLEN, ARMSTRONG, AUGUST, BODDEN, CALLAHAN, DALLMAN, DITTRICH, DONOVAN, DUCHOW, EDMING, GOEBEN, GREEN, GUNDRUM, GUSTAFSON, HURD, S. JOHNSON, KRUG, KATZMA, MACCO, MAGNAFICI, MAXEY, MELOTIK, MICHALSKI, MOSES, PENTERMAN, PETERSEN, PETRYK, PLUMER, PRONSCHINSKE, RETTINGER, ROZAR, SAPIK, SCHMIDT, SCHUTT, SNYDER, SPIROS, SORTWELL, STEFFEN, SWEARINGEN, SUMMERFIELD, TITTL, TUSLER, VOS, WITTKE and ZIMMERMAN. Referred to Committee on Licensing, Constitution and Federalism.

1 **To renumber** section 8 of article VIII; and **to create** section 8 (2) of article VIII of
2 the constitution; **relating to:** requiring a supermajority in each house of the
3 legislature for passage of tax increase legislation (first consideration).

Analysis by the Legislative Reference Bureau

This constitutional amendment, proposed to the 2023 legislature on first consideration, prohibits either house of the legislature from passing a bill that increases the rate of the state sales tax or that increases any of the rates of the income tax or franchise tax unless the bill is approved by two-thirds of all of the members elected.

A proposed constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

4 **Resolved by the senate, the assembly concurring, That:**

5 **SECTION 1.** Section 8 of article VIII of the constitution is renumbered section
6 8 (1) of article VIII.

7 **SECTION 2.** Section 8 (2) of article VIII of the constitution is created to read:
8 [Article VIII] Section 8 (2) No house of the legislature may pass a bill that
9 increases the rate of the state sales tax or that increases any of the rates of the income

1 tax or franchise tax unless the bill is approved by two-thirds of all of the members
2 elected.

3 **SECTION 3. Numbering of new provisions.** If another constitutional
4 amendment ratified by the people creates the number of any provision created in this
5 joint resolution, the chief of the legislative reference bureau shall determine the
6 sequencing and the numbering of the provisions whose numbers conflict.

7 ***Be it further resolved, That*** this proposed amendment be referred to the
8 legislature to be chosen at the next general election and that it be published for three
9 months previous to the time of holding such election.

10 (END)