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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.-



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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,



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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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