

Senate Joint Resolution 11 - Introduced

SENATE JOINT RESOLUTION 11
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1221)

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution
2 of the State of Iowa relating to requirements for certain
3 state tax law changes.
4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

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

5 ARTICLE XIII.

6 TAXATION LIMITATIONS.

7 Section 1. **Two-thirds majority vote for state tax law**
8 **changes.** Passage of a bill that increases the individual income
9 tax rate or the corporate income tax rate, or the rate of
10 any other type of tax based upon income or legal and special
11 reserves, shall require the affirmative votes of at least
12 two-thirds of the members elected to each house of the general
13 assembly. This requirement does not apply to taxes imposed at
14 the option of a local government.

15 Passage of a bill that establishes a new tax on any type of
16 income or legal and special reserves imposed by the state shall
17 require the affirmative votes of at least two-thirds of the
18 members elected to each house of the general assembly.

19 A lawsuit challenging the proper enactment of a bill under
20 this section must be filed no later than one year following the
21 enactment. If such a lawsuit is not filed within the one-year
22 limit, the bill shall be considered properly enacted under this
23 section.

24 Each bill to which this section applies must include a
25 separate provision describing the requirements for enactment
26 prescribed by this section.

27 The general assembly shall enact laws to implement this
28 section.

29 Sec. 2. SUBMISSION TO ELECTORATE. The foregoing proposed
30 amendment, having been adopted and agreed to by the 90th
31 General Assembly, 2024 Session, thereafter duly published, and
32 now adopted and agreed to by the 91st General Assembly in this
33 joint resolution, shall be submitted to the people of the state
34 of Iowa at the general election in November of the year 2026 in
35 the manner required by the Constitution of the State of Iowa

1 and the laws of the state of Iowa.

2 EXPLANATION

3 The inclusion of this explanation does not constitute agreement with
4 the explanation's substance by the members of the general assembly.

5 This joint resolution proposes an amendment to the
6 Constitution of the State of Iowa, for adoption by the second
7 consecutive general assembly, relating to restrictions on
8 certain tax law changes.

9 The amendment requires a bill that increases the individual
10 income tax rate or corporate income tax rate, or the rate of
11 any other type of tax based upon income or legal and special
12 reserves, to be adopted by at least two-thirds of the members
13 elected to each house of the general assembly. In addition,
14 the amendment requires a bill that establishes a new tax on
15 any type of income or legal and special reserves imposed by
16 the state to be adopted by at least two-thirds of the members
17 elected to each house of the general assembly. A lawsuit
18 challenging enactment of a bill subject to the two-thirds
19 majority passage requirement must be filed no later than
20 one year following the enactment of the bill. Finally, the
21 amendment requires the general assembly to enact laws to
22 implement the amendment.

23 The resolution, if adopted, would be submitted to the
24 electorate for ratification at the general election in November
25 2026.