



CSSJR 4(STA): Explanation of Changes

(Constitutional Amendment: Taxation)

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March 29, 2019

The Senate State Affairs Committee made clarifying and technical changes to SJR 4 (version A), specifically to Section 1, subsection (b). Those changes are described below:

- "Notwithstanding Section 18 of Article II," was added at the beginning of subsection (b) to clarify that the 90-day effective date timeline in Article II would not apply to any legislation that would establish a new tax or increase the rate of an existing state tax. Instead, the legislation would be subject to voter approval and the effective dates set forth in the constitutional amendment.
- The term "proposed" was removed from subsection (b) since legally, any tax legislation that is passed by the legislature and allowed to become law by the governor is a law. The constitutional amendment creates a contingency requiring that the law would not go into effect without voter approval. It does not change the substance of the constitutional amendment.
- Language was added to clarify that the legislature could include a special effective date, upon the concurrence of two-thirds of the members of each house, as permitted for any legislation. However, the special effective date would have to be set further out than the default 90 days, in order to allow the State to have enough time to implement a new tax.