



CSSJR 4(STA) Sectional
(Constitutional Amendment: Taxation)
Created by: Department of Law
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Section 1: This section would add two new subsections to the tax clause of the Alaska Constitution. Taken together, the two subsections would require that any new state tax or increase to the rate of an existing state tax be approved by both the legislature and the voters.

Subsection (b) would require that any law enacted through the legislative process that would establish a new state tax or increase the rate of an existing state tax shall not take effect unless the voters approve the proposed law in the next statewide election. If the voters approve the proposed law, it would take effect 90 days after the election was certified or on a special effective date concurred in by two-thirds of the members of each house, whichever date is later.

Subsection (c) would require that any law proposed for enactment through the initiative process and approved by the voters that would establish a new state tax or increase the rate of an existing state tax shall not take effect unless the legislature, by resolution, approved the initiated measure by the end of the next regular session. The legislature would have to approve it by majority vote in a joint session. If the legislature approved of the initiated measure, it would take effect 90 days after the legislature's approval.

Section 2: This section would make a conforming change to the initiative process in Section 6 of Article XI, providing an exception to the effective date requirements for initiatives.

Section 3: This section would require that this amendment be placed on the ballot in the 2020 general election.