

**HOUSE JOINT RESOLUTION NO. 21**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-THIRD LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE KOHRING

Introduced: 4/2/03

Referred: House Special Committee on Ways and Means, Judiciary, Finance

**A RESOLUTION**

1 **Proposing an amendment to the Constitution of the State of Alaska prohibiting the**  
2 **imposition of state personal income taxes and state retail sales taxes without approval of**  
3 **the voters of the state.**

4 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 \* **Section 1.** Article IX, sec. 1, Constitution of the State of Alaska, is amended to read:

6 **Section 1. Taxing Power.** The power of taxation shall never be surrendered.

7 This power shall not be suspended or contracted away, except as provided in this  
8 article. **A law establishing a State tax on personal income or a State retail sales**  
9 **tax shall not take effect until approved by the voters of the State by a majority of**  
10 **the votes cast on the proposed law.**

11 \* **Sec. 2.** The amendment proposed by this resolution shall be placed before the voters of  
12 the state at the next general election in conformity with art. XIII, sec. 1, Constitution of the  
13 State of Alaska, and the election laws of the state.