

Article XIII, Section 4 [Other taxes.]

- (1) Nothing in this Constitution may be construed to prevent the Legislature from providing by statute for taxes other than the property tax and for deductions, exemptions, and offsets from those other taxes.
- (2) In a statute imposing an income tax, the Legislature may:
 - (a) define the amount on which the tax is imposed by reference to a provision of the laws of the United States as from time to time amended; and
 - (b) modify or provide exemptions to a provision referred to in Subsection (2)(a).