

1 **VOTING REQUIREMENTS ON TAX MATTERS**

2 **RESOLUTION**

3 1998 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Glenn Way**

6 A JOINT RESOLUTION OF THE LEGISLATURE PROPOSING TO AMEND THE UTAH
7 CONSTITUTION; REQUIRING VOTER APPROVAL AS A CONDITION TO THE
8 PASSAGE OF CERTAIN TAX MATTERS; PROVIDING EXCEPTIONS TO THE VOTER
9 APPROVAL REQUIREMENTS; PROVIDING FOR A PROCEDURAL PROCESS FOR
10 OBTAINING VOTER APPROVAL; AND PROVIDING AN EFFECTIVE DATE.

11 This resolution proposes to change the Utah Constitution as follows:

12 ENACTS:

13 **ARTICLE XIII, SECTION 15**

14 *Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of*
15 *the two houses voting in favor thereof:*

16 Section 1. It is proposed to enact Utah Constitution Article XIII, Section 15, to read:

17 **Article XIII, Section 15. [Voter approval on tax matters -- Exceptions.]**

18 (1) Except as provided in Subsections (3) and (4), the Legislature may not allow any of
19 the following to take effect unless the Legislature obtains approval by a majority of the registered
20 voters of the state voting at a regular general election or at a statewide special election called for
21 the same date and time as a municipal general election:

22 (a) the imposition of a new income tax, sales and use tax, or property tax;

23 (b) an increase in an income tax rate, sales and use tax rate, or property tax rate;

24 (c) the reauthorization of the imposition of an income tax, sales and use tax, or property
25 tax that is subject to a repeal provision.

26 (2) Except as provided in Subsections (3) and (4), the Legislature may not, unless the
27 Legislature obtains approval by a majority of the registered voters of the state voting at a regular

1 general election or at a statewide special election called for the same date and time as a municipal
2 general election, allow to take effect an authorization for a county, municipality, school district,
3 special district, or other political subdivision of the state to:

4 (a) impose a new income tax, sales and use tax, or property tax;

5 (b) increase an income tax rate, sales and use tax rate, or property tax rate; or

6 (c) reauthorize the imposition of an income tax, sales and use tax, or property tax that is
7 subject to a repeal provision.

8 (3) The Legislature is not required to obtain voter approval as required in Subsection (1)
9 if the total annual tax revenues of the state are less than the sum of the payments on general
10 obligation bonds, pensions, and final court judgments.

11 (4) (a) Notwithstanding Subsections (1) and (2), the Legislature may allow the imposition
12 of a tax to take effect before obtaining voter approval if the Legislature, by a two-thirds vote of all
13 the members of both houses of the Legislature, declares an emergency, and imposes a tax solely
14 for the emergency purpose.

15 (b) The Legislature shall refund as provided by statute revenues generated by a tax
16 imposed for an emergency purpose if the Legislature does not expend the revenues for the
17 emergency purpose.

18 (5) The Legislature shall provide by statute for a voter approval process at a regular
19 general election and at a statewide special election to be called for the same date and time as a
20 municipal general election.

21 (6) The governor shall call a statewide special election for purposes of Subsections (1) and
22 (2) as provided by statute.

23 **Section 2. Submittal to electors.**

24 The lieutenant governor is directed to submit this proposed amendment to the electors of
25 the state of Utah at the next general election in the manner provided by law.

26 **Section 3. Effective date.**

27 If approved by the electors of the state, the amendment proposed by this joint resolution
28 shall take effect on January 1, 1999.

Legislative Review Note
as of 1-30-98 9:03 AM

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel