

**NO. 5**  
**CONSTITUTIONAL AMENDMENT**  
**ARTICLE VII, SECTION 19**

**BALLOT TITLE:**

Supermajority Vote Required to Impose, Authorize, or Raise State Taxes or Fees

**BALLOT SUMMARY:**

Prohibits the legislature from imposing, authorizing, or raising a state tax or fee except through legislation approved by a two-thirds vote of each house of the legislature in a bill containing no other subject. This proposal does not authorize a state tax or fee otherwise prohibited by the Constitution and does not apply to fees or taxes imposed or authorized to be imposed by a county, municipality, school board, or special district.

**FULL TEXT:**

ARTICLE VII  
FINANCE AND TAXATION

SECTION 19. Supermajority vote required to impose, authorize, or raise state taxes or fees.—

(a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW STATE TAX OR FEE. No new state tax or fee may be imposed or authorized by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.

(b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR FEES. No state tax or fee may be raised by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.

(c) APPLICABILITY. This section does not authorize the imposition of any state tax or fee otherwise prohibited by this Constitution, and does not apply to any tax or fee imposed by, or authorized to be imposed by, a county, municipality, school board, or special district.

(d) DEFINITIONS. As used in this section, the following terms shall have the following meanings:

(1) "Fee" means any charge or payment required by law, including any fee for service, fee or cost for licenses, and charge for service.

(2) "Raise" means:

a. To increase or authorize an increase in the rate of a state tax or fee imposed on a percentage or per mill basis;

b. To increase or authorize an increase in the amount of a state tax or fee imposed on a flat or fixed amount basis; or

c. To decrease or eliminate a state tax or fee exemption or credit.

(e) SINGLE-SUBJECT. A state tax or fee imposed, authorized, or raised under this section must be contained in a separate bill that contains no other subject.