

May 12, 1999

H 1467. VOTERS MUST APPROVE TAXES. TO AMEND THE CONSTITUTION OF NORTH CAROLINA TO REQUIRE VOTER APPROVAL BEFORE MOST TAXES MAY BE LEVIED OR INCREASED, EXCEPT IN THE CASE OF AN EMERGENCY DECLARED BY THE GOVERNOR.

Adds new Article III, Section 5(12) to North Carolina Constitution providing that Governor may declare state of emergency necessitating tax without prior approval of people of the State, but that state of emergency may not exceed two years. Adds Article VI, Section 2(1a) to North Carolina Constitution to provide that except for emergencies, no tax may become effective unless it is first approved by a majority of voters who vote on the question, except that voter approval is not required for a law that repeals a specific tax exemption or a law that authorizes one or more local taxing units to levy a tax. If Governor declares state of emergency necessitating tax without voter approval, emergency tax law may not remain in effect for more than two years unless it is approved by voters during two year period after it becomes effective. Adds Article VI, Section (5a) to provide General Assembly may not authorize any unit of local government to levy taxes unless the tax is approved by majority of voters of the unit who vote on the question, subject to exception in Section 2(1a) noted above. Makes conforming changes to Article II, Section 23 of North Carolina Constitution. Provides for vote on proposed amendments in November 2000. If approved, amendments become effective January 1, 2001 and apply to taxes authorized or levied on or after that date.

Intro. by Wood.

Ref. to Rules

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