

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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SENATE DRS25198-MC-152 (03/13)

Short Title: Const. Amend-Tax Legislation.

(Public)

Sponsors: Senators Rucho, Meredith, and Brock (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AMEND THE CONSTITUTION TO PROVIDE THAT ANY INCREASE IN THE PERCENTAGE RATE OF TAX IMPOSED ON INCOME BY THE STATE OR AUTHORIZED BY THE STATE TO BE IMPOSED BY POLITICAL SUBDIVISIONS OF THE STATE MUST RECEIVE THE AFFIRMATIVE VOTE OF TWO-THIRDS OF THE MEMBERS OF EACH CHAMBER PRESENT AND VOTING.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 23 of Article II of the North Carolina Constitution reads as rewritten:

**"Sec. 23. Revenue bills.**

(1) No law shall be enacted to raise money on the credit of the State, or to pledge the faith of the State directly or indirectly for the payment of any debt, or to impose any tax upon the people of the State, or to allow the counties, cities, or towns to do so, unless the bill for the purpose shall have been read three several times in each house of the General Assembly and passed three several readings, which readings shall have been on three different days, and shall have been agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

(2) No law shall be enacted to increase or allow to be increased the rate of tax imposed on income unless the bill for the purpose shall have received the affirmative vote of two-thirds of the members present and voting of each house of the General Assembly on each required reading."

**SECTION 2.** The amendment set out in Section 1 of this act shall be submitted to the qualified voters of the State at a statewide general election to be held on November 4, 2016, which election shall be conducted under the laws then governing elections in the State. Ballots, voting systems, or both may be used in accordance with Chapter 163 of the General Statutes. The question to be used in the voting systems and ballots shall be:

"[ ] FOR [ ] AGAINST

Constitutional amendment providing that a two-thirds vote by each house of the General Assembly is required to pass any legislation that would increase the rate of tax for any State or local income taxes."

**SECTION 3.** If a majority of the votes cast on the question are in favor of the amendment set out in Section 1 of this act, the State Board of Elections shall certify the amendment to the Secretary of State, who shall enroll the amendment so certified among the permanent records of that office. The amendment becomes effective January 1, 2017, and applies to legislation enacted on or after that date.

**SECTION 4.** This act is effective when it becomes law.



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