

Senate Engrossed

initiatives; tax increases; vote requirement

State of Arizona  
Senate  
Fifty-fifth Legislature  
First Regular Session  
2021

## **SENATE CONCURRENT RESOLUTION 1024**

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX, CONSTITUTION OF ARIZONA, BY ADDING SECTION 26; RELATING TO STATE AND LOCAL TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the Senate of the State of Arizona, the House of  
2 Representatives concurring:

3 1. Article IX, Constitution of Arizona, is proposed to be amended  
4 by adding section 26 as follows if approved by the voters and on  
5 proclamation of the Governor:

6 26. Vote requirement on initiatives and referenda  
7 proposing increasing state or local revenue

8 SECTION 26. NOTWITHSTANDING ARTICLE IV, PART 1, SECTION  
9 1 AND ARTICLE XXI, ANY INITIATIVE OR REFERENDUM MEASURE OR  
10 PROPOSED AMENDMENT TO THE CONSTITUTION SUBMITTED TO A VOTE OF  
11 THE QUALIFIED ELECTORS OF THIS STATE OR OF A COUNTY, CITY,  
12 TOWN, COMMUNITY COLLEGE DISTRICT, SCHOOL DISTRICT OR SPECIAL  
13 TAXING DISTRICT IS EFFECTIVE ONLY ON THE AFFIRMATIVE VOTE OF  
14 AT LEAST TWO-THIRDS OF THE QUALIFIED ELECTORS VOTING ON THE  
15 MEASURE OR PROPOSED AMENDMENT IF IT PROVIDES FOR, OR DIRECTS  
16 THE LEGISLATIVE BODY TO PROVIDE FOR:

- 17 1. A NEW TAX.
- 18 2. INCREASING AN EXISTING TAX RATE OR RATES.
- 19 3. REDUCING OR ELIMINATING AN EXISTING TAX DEDUCTION,  
20 EXEMPTION, EXCLUSION, CREDIT OR OTHER TAX REDUCTION FEATURE IN  
21 COMPUTING TAX LIABILITY.
- 22 4. AUTHORIZING OR REQUIRING THE ESTABLISHMENT OF A  
23 SPECIAL TAXING DISTRICT OR OTHER ENTITY WITH THE POWER TO LEVY  
24 TAXES OR COLLECT TAX REVENUES.
- 25 5. ANY OF THE ELEMENTS DESCRIBED IN PARAGRAPHS 1  
26 THROUGH 4 OF THIS SECTION IN COMBINATION WITH ANY REDUCTION OF  
27 EXISTING TAX COLLECTIONS IF THE NET RESULT IS AN INCREASE IN  
28 TAX REVENUES TO EITHER STATE OR LOCAL GOVERNMENT.

29 2. The Secretary of State shall submit this proposition to the  
30 voters at the next general election as provided by article XXI,  
31 Constitution of Arizona.