

REFERENCE TITLE: revenue increases; administrative fee authorization

State of Arizona  
Senate  
Fifty-seventh Legislature  
Second Regular Session  
2026

## **SCR 1028**

Introduced by  
Senator Mesnard

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX, SECTION 22, CONSTITUTION OF ARIZONA; RELATING TO STATE REVENUES.

(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, section 22, Constitution of Arizona, is proposed to  
4 be amended as follows if approved by the voters and on proclamation of the  
5 Governor:

6 22. Vote required to increase state revenues;  
7 application; exceptions

8 SECTION 22. (A) An act that provides for a net  
9 increase in state revenues, as described in subsection B is  
10 effective on the affirmative vote of two-thirds of the members  
11 of each house of the legislature. If the act receives such an  
12 affirmative vote, it becomes effective immediately on the  
13 signature of the governor as provided by article IV, part 1,  
14 section 1. If the governor vetoes the measure, it shall not  
15 become effective unless it is approved by an affirmative vote  
16 of three-fourths of the members of each house of the  
17 legislature.

18 (B) The requirements of this section apply to any act  
19 that provides for a net increase in state revenues in the form  
20 of:

- 21 1. The imposition of any new tax.
- 22 2. An increase in a tax rate or rates.
- 23 3. A reduction or elimination of a tax deduction,  
24 exemption, exclusion, credit or other tax exemption feature in  
25 computing tax liability.
- 26 4. An increase in a statutorily prescribed state fee or  
27 assessment or an increase in a statutorily prescribed maximum  
28 limit for an administratively set fee.
- 29 5. The imposition of any new state fee or assessment or  
30 the authorization of any new administratively set fee.
- 31 6. The elimination of an exemption from a statutorily  
32 prescribed state fee or assessment.
- 33 7. A change in the allocation among the state, counties  
34 or cities of Arizona transaction privilege, severance, jet  
35 fuel and use, rental occupancy, or other taxes.
- 36 8. Any combination of the elements described in  
37 paragraphs 1 through 7 OF THIS SECTION.

38 (C) This section does not apply to:

- 39 1. The effects of inflation, increasing assessed  
40 valuation or any other similar effect that increases state  
41 revenue but is not caused by an affirmative act of the  
42 legislature.
- 43 2. Fees and assessments that are authorized by statute  
44 BEFORE JANUARY 1, 2027, but are not prescribed by formula,  
45 amount or limit, and are set by a state officer or agency.

1           3. Taxes, fees or assessments that are imposed by  
2 counties, cities, towns and other political subdivisions of  
3 this state.

4           (D) Each act to which this section applies shall  
5 include a separate provision describing the requirements for  
6 enactment prescribed by this section.

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