

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 1480

Short Title: Two-thirds Vote to Levy Taxes.

(Public)

Sponsors: Senators Page; Allran, Ballantine, Blust, Carpenter, Carrington, Clark, Cochrane, East, Forrester, Foxx, Garwood, Hartsell, Horton, Ledbetter, McDaniel, Moore, Rucho, Shaw of Guilford, and Webster.

Referred to: Finance.

May 28, 1998

A BILL TO BE ENTITLED

AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA TO REQUIRE
A TWO-THIRDS VOTE FOR THE GENERAL ASSEMBLY TO LEVY STATE
TAXES.

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 laws 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~~ has been read three ~~several~~ separate times in each house of the General Assembly and passed three ~~several~~ separate readings, which readings ~~shall have been~~ were on three different days, and ~~shall have~~ has 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 impose any tax upon the people of the State, except by an act adopted by a vote of two-thirds of the members of each house. This subdivision

1 applies to a law increasing a tax rate and a law levying a new tax, but not to a law
2 repealing or restricting a specific tax preference or a law authorizing one or more local
3 taxing units to levy a tax."

4 Section 2. The amendment set out in Section 1 of this act shall be submitted to
5 the qualified voters of the State at the general election in November 1998, which election
6 shall be conducted under the laws then governing elections in the State. Ballots, voting
7 systems, or both may be used in accordance with Chapter 163 of the General Statutes.
8 The question to be used in the voting systems and ballots shall be:

9 **"[] FOR [] AGAINST**

10 Constitutional amendment requiring at least a two-thirds vote of the General
11 Assembly to enact a law imposing a state tax."

12 Section 3. If a majority of the votes cast on the question are in favor of the
13 amendment set out in Section 1 of this act, the State Board of Elections shall certify the
14 amendment to the Secretary of State. The amendment becomes effective upon this
15 certification. The Secretary of State shall enroll the amendment so certified among the
16 permanent records of that office.

17 Section 4. This act is effective when it becomes law.