

**JOINT RESOLUTION AMENDING STATE AND LOCAL
TAXING AUTHORITY**

2011 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Carl Wimmer

Senate Sponsor: _____

LONG TITLE

General Description:

This joint resolution of the Legislature proposes to amend the Utah Constitution to modify requirements for increasing a state or local tax or fee.

Highlighted Provisions:

This resolution proposes to amend the Utah Constitution to:

▶ require a two-thirds vote of a legislative or governing body at the state or local level when enacting any tax increase or any fee increase that exceeds the cost of providing a service ~~H→~~ [:] ; and

▶ provide an exception for local legislative and governing bodies with five or fewer members. ←H

Special Clauses:

This resolution directs the lieutenant governor to submit this proposal to voters.

This resolution provides a contingent effective date of January 1, 2013 for this proposal.

Utah Constitution Sections Affected:

AMENDS:

ARTICLE VI, SECTION 22

ENACTS:

ARTICLE XI, SECTION 10

Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of the two houses voting in favor thereof:



28 Section 1. It is proposed to amend Utah Constitution Article VI, Section 22, to read:

29 **Article VI, Section 22. [Reading of bills -- Bills to contain only one subject --**
30 **Final passage vote to be entered on journals -- Assent required for passage of bills and**
31 **joint resolutions.]**

32 (1) Every bill shall be read by title three separate times in each house except in cases
33 where two-thirds of the house where such bill is pending suspend this requirement.

34 (2) Except general appropriation bills and bills for the codification and general revision
35 of laws, no bill shall be passed containing more than one subject, which shall be clearly
36 expressed in its title.

37 (3) The vote upon the final passage of all bills shall be by yeas and nays and entered
38 upon the respective journals of the house in which the vote occurs.

39 (4) No bill or joint resolution shall be passed except with the assent of the majority of
40 all the members elected to each house of the Legislature[~~], except that the assent of two-thirds~~
41 of all members elected to each house is required for any bill that provides for:

42 (a) a tax increase; or

43 (b) a fee increase if the increased fee will generate revenue exceeding the actual cost of
44 providing the service for which the fee is charged.

45 Section 2. It is proposed to enact Utah Constitution Article XI, Section 10, to read:

46 **Article XI, Section 10. [Approval of two-thirds of legislative or governing body**
47 **required for tax increase.]**

48 ~~H~~→ (1) ←~~H~~ The approval of two-thirds of the legislative body or governing body,
48a as applicable, is
49 required for a county, city, town, school district, special service district, local district, or other
50 political subdivision of the state to enact any measure that provides for:

51 ~~H~~→ [~~(1)~~] (a) ←~~H~~ a tax increase; or

52 ~~H~~→ [~~(2)~~] (b) ←~~H~~ a fee increase if the increased fee will generate revenue exceeding
52a the actual cost of
53 providing the service for which the fee is charged.

53a ~~H~~→ (2) Subsection (1) does not apply to a legislative or governing body with five or fewer
53b members. ←~~H~~

54 Section 3. **Submittal to voters.**

55 The lieutenant governor is directed to submit this proposed amendment to the voters of
56 the state at the next regular general election in the manner provided by law.

57 Section 4. **Effective date.**

58 If the amendment proposed by this joint resolution is approved by a majority of those

59 voting on it at the next regular general election, the amendment shall take effect on January 1,
60 2013.

Legislative Review Note
as of 12-6-10 10:13 AM

Office of Legislative Research and General Counsel

FISCAL NOTE

H.J.R. 1, 2011 General Session

SHORT TITLE: Joint Resolution Amending State and Local Taxing Authority

SPONSOR: Wimmer, C.

STATE OF UTAH

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Publication and distribution costs to put this resolution on the ballot will require a one-time FY 2013 appropriation of \$14,700 from the General Fund.

STATE BUDGET DETAIL TABLE

	FY 2011	FY 2012	FY 2013
Revenue	\$0	\$0	\$0
Expenditure:			
General Fund, One-Time	\$0	\$0	\$14,700
Total Expenditure	\$0	\$0	\$14,700
Net Impact, All Funds (Rev.-Exp.)	\$0	\$0	(\$14,700)
Net Impact, General/Education Funds	\$0	\$0	(\$14,700)

LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.