

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1063

Short Title: Flat Tax Constitutional Amendment.

(Public)

Sponsors: Representative Ellis.

Referred to: Finance.

May 15, 1995

A BILL TO BE ENTITLED

AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA TO PROVIDE FOR A FLAT INCOME TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 2(6) of Article V of the North Carolina Constitution reads as rewritten:

"(6) Income tax. The rate of tax on incomes shall not in any case exceed ten percent, and there shall be allowed personal exemptions and deductions so that only net incomes are taxed."

Sec. 2. The amendment set out in Section 1 of this act shall be submitted to the qualified voters of the State at the general election in November 1996, 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 for a flat income tax".

Sec. 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. The amendment becomes effective January 1

- 1 following this certification. The Secretary of State shall enroll the amendment so
- 2 certified among the permanent records of that office.
- 3 Sec. 4. This act is effective upon ratification.