

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE BILL 977

Short Title: Two-Thirds Vote to Levy Taxes. (Public)

Sponsors: Representatives Blust; Blackwood, Capps, Cleveland, Culp, Gulley, Holloway, McMahan, Moore, Rhodes, Setzer, Starnes, and Vinson.

Referred to: Rules, Calendar, and Operations of the House.

March 29, 2005

A BILL TO BE ENTITLED

1 AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA TO
2 REQUIRE A TWO-THIRDS VOTE FOR THE GENERAL ASSEMBLY TO
3 LEVY STATE TAXES.
4

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Section 23 of Article II of the North Carolina Constitution
7 reads as rewritten:

8 "**Sec. 23. Revenue bills.**

9 (1) No law shall be enacted to raise money on the credit of the State, or to pledge
10 the faith of the State directly or indirectly for the payment of any debt, or to impose any
11 tax upon the people of the State, or to allow the counties, cities, or towns to do so,
12 unless the bill for the purpose ~~shall have~~ has been read three ~~several~~ separate times in
13 each house of the General Assembly and passed three ~~several~~ separate readings, which
14 readings ~~shall have been~~ were on three different days, and ~~shall have~~ has been agreed to
15 by each house respectively, and unless the yeas and nays on the second and third
16 readings of the bill ~~shall have~~ been entered on the journal.

17 (2) No law shall be enacted to impose any tax upon the people of the State,
18 except by an act adopted by a vote of two-thirds of the members of each house of the
19 General Assembly. This subsection applies to laws increasing a tax rate and laws
20 levying a new tax but not to a law repealing or restricting a specific tax preference or a
21 law authorizing one or more local taxing units to levy a tax."

22 **SECTION 2.** The amendment set out in Section 1 of this act shall be
23 submitted to the qualified voters of the State at the general election in November 2006,
24 which election shall be conducted under the laws then governing elections in the State.
25 Ballots, voting systems, or both may be used in accordance with Chapter 163 of the
26 General Statutes. The question to be used in the voting systems and ballots shall be:

"[] FOR [] AGAINST

27

1 Constitutional amendment requiring at least a two-thirds vote of the General
2 Assembly to enact a law imposing a State tax."

3 **SECTION 3.** If a majority of the votes cast on the question are in favor of
4 the amendment set out in Section 1 of this act, the State Board of Elections shall certify
5 the amendment to the Secretary of State. The amendment becomes effective upon this
6 certification. The Secretary of State shall enroll the amendment so certified among the
7 permanent records of that office.

8 **SECTION 4.** This act is effective when it becomes law.