

House Joint Resolution 40

Sponsored by Representative JENSON

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Proposes amendment to Oregon Constitution to require Legislative Assembly to enact general sales and use tax, if costs of compliance with voter-approved initiatives exceed threshold percentage of General Fund. Permits Legislative Assembly to suspend mandatory sales and use tax enactment by supermajority vote, or by simple majority vote if sales and use tax revenues cease to be needed to comply with voter-approved initiative. Prohibits expenditures from General Fund if Legislative Assembly fails to enact general sales and use tax if enactment is required.

Refers proposed amendment to people for their approval or rejection at next regular general election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. The Constitution of the State of Oregon is amended by creating a new section 15 to be added to and made a part of Article IX, such section to read:

SECTION 15. (1) The Legislative Assembly shall enact a general sales and use tax if a voter-approved initiative passed on or after January 1, 1997, requires state government expenditures of greater than _____ percent of the General Fund.

(2) The Legislative Assembly may suspend subsection (1) of this section or any general sales and use tax enacted under subsection (1) of this section by a _____ majority vote of all members elected to each House.

(3) Notwithstanding subsection (2) of this section, the Legislative Assembly may suspend, repeal or modify a general sales and use tax enacted under subsection (1) of this section by a simple majority vote of all members elected to each house of the Legislative Assembly to the extent revenues from the general sales and use tax are not needed to comply with a voter-approved initiative described in subsection (1) of this section.

(4) The Legislative Assembly may not make expenditures from the General Fund if the Legislative Assembly fails to enact a general sales and use tax that is required under subsection (1) of this section.

PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the people for their approval or rejection at the next regular general election held throughout this state.

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.