

# Senate Joint Resolution 33

Sponsored by Senator KRUSE

## 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 prohibit personal income and corporate excise and income taxes in tax years beginning on or after January 1, 2011. Allows prohibition to take effect only if state general retail sales and use tax is imposed.

Permits Legislative Assembly to refer income tax proposals to people for approval or rejection.

Refers proposed amendment to people for their approval or rejection at special election held on same date as next primary 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 may not impose a tax on or measured by income in a tax year beginning on or after January 1, 2011.**

**(2) Subsection (1) of this section applies only when the Legislative Assembly or the people of this state impose a state general retail sales and use tax on the sale and use of tangible personal property.**

**(3) Nothing in subsection (1) of this section precludes the Legislative Assembly from referring proposed laws imposing a tax on or measured by income in a tax year beginning on or after January 1, 2011, to the people of this state for their approval or rejection.**

**PARAGRAPH 2.** The amendment proposed by this resolution shall be submitted to the people for their approval or rejection at a special election held throughout this state on the same date as the next primary election.

**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.