

# Senate Joint Resolution 29

Sponsored by Senator BEYER

## 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 imposing excise taxes on soft drinks and candy. Requires net revenues to be used to finance education.

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 an excise tax on soft drinks and candy, as those terms are legislatively defined. The rate of tax imposed may not exceed:**

**(a) \_\_\_\_\_ per 12 ounces of soft drink sold at retail.**

**(b) \_\_\_\_\_ percent of retail candy prices.**

**(2) Net revenues received under taxes imposed pursuant to subsection (1) of this section shall be used exclusively for financing education.**

**(3) The Legislative Assembly may enact laws providing for the administration and collection of taxes imposed pursuant to 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.