

# House Joint Resolution 14

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Revenue)

## 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 allow bills that repeal or suspend operation of tax expenditure to pass with simple majority of both houses.

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.** Section 25, Article IV of the Constitution of the State of Oregon, is amended to read:

**Sec. 25. (1) As used in this section, "tax expenditure":**

**(a) Means any law enacted by this state that exempts, in whole or in part, certain persons, income, goods, services or property from the impact of an established state tax imposed on or measured by income, including but not limited to a tax deduction, tax exclusion, tax subtraction, tax exemption, tax deferral, preferential tax rate or tax credit.**

**(b) Does not include any federal law related to the definition of taxable income that is incorporated by reference in state law, or any law related to a tax imposed primarily for the benefit of a local government.**

*[(1)]* **(2)** Except as otherwise provided in subsection *[(2)]* **(3)** of this section, a majority of all the members elected to each *[House]* **house** shall be necessary to pass every bill or *[Joint]* **joint** resolution.

*[(2)]* **(3)** Three-fifths of all members elected to each *[House]* **house** shall be necessary to pass bills for raising revenue~~],~~ **other than bills that would repeal or suspend the operation of a tax expenditure.**

*[(3)]* **(4)** All bills, and *[Joint]* **joint** resolutions passed, shall be signed by the presiding officers of the respective houses.

**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.

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**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.