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## DIGEST

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HB 487 Engrossed

2023 Regular Session

Ivey

**Abstract:** Provides for the vote requirements for certain legislation relative to taxes.

Present constitution provides that the levy of a new tax or an increase in an existing tax requires the enactment of a law by two-thirds of the elected members of each house of the legislature. Proposed constitutional amendment retains present constitution.

Proposed constitutional amendment provides that the enactment of a tax exemption, exclusion, deduction, credit, or rebate shall also require the enactment of a law by two-thirds of the elected members of each house of the legislature.

Present constitution provides that the repeal of a tax exemption requires enactment of a law by two-thirds of the elected members of each house of the legislature. Proposed constitutional amendment removes this requirement.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2023.

(Amends Const. Art. VII, §2)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Change the proposal from a listing of the types of tax legislation that require enactment by at least a majority of the elected members of each house and providing that enactment of any other law relative to taxes requires a favorable vote of two-thirds of the elected members of each house, to a listing of the types of tax legislation that require enactment of a law by two-thirds of the elected members of each house.
2. Change the ballot language.