
 DIGEST

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DIGEST

Broome (SB1)

Present constitution provides that no measure levying or authorizing a new tax by the state or by any statewide political subdivision; increasing an existing tax by the state or by any statewide political subdivision; or legislating with regard to tax exemptions, exclusions, deductions or credits may be introduced or enacted during a regular session held in an even-numbered year.

Proposed constitutional amendment includes tax rebates, incentives, and abatements, regardless of how titled or designated, among the measures which may not be introduced or enacted during a regular session held in an even-numbered year.

Present constitution provides that during any session convening in an odd-numbered year, no matter intended to have the effect of law, including any suspension of law, shall be introduced or considered unless its object is to enact the General Appropriation Bill; enact the comprehensive capital budget; make an appropriation; levy or authorize a new tax; increase an existing tax; levy, authorize, increase, decrease, or repeal a fee; dedicate revenue; legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits; or legislate with regard to the issuance of bonds.

Proposed constitutional amendment includes tax rebates, incentives, and abatements among the measures which may be filed during any session convening in an odd-numbered year.

Specifies submission of the amendment to the voters at the statewide election to be held on Nov. 4, 2014.

(Amends Const. Art. III, Sec. 2(A)(3)(b) and (4)(b)(intro. para.))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Senate and Governmental Affairs to the original bill

1. Technical - citation correction.

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill.

1. Added tax incentives and abatements to the list of measures which may not be introduced or enacted during a regular session held in an even-numbered year.
2. Changed submission date to the voters from the first available election date to the statewide election on Nov. 4, 2014.
3. Made technical amendments to the ballot language to provide for consistency.