

IN THE HOUSE OF REPRESENTATIVES

HOUSE JOINT RESOLUTION NO. 4

BY REVENUE AND TAXATION COMMITTEE

A JOINT RESOLUTION

1
2 PROPOSING AN AMENDMENT TO ARTICLE VII, OF THE CONSTITUTION OF THE STATE OF
3 IDAHO, BY THE ADDITION OF A NEW SECTION 19, ARTICLE VII OF THE CONSTITU-
4 TION OF THE STATE OF IDAHO RELATING TO FINANCE AND REVENUE TO ALLOW THE
5 LEGISLATURE TO AUTHORIZE COUNTIES OR CITIES TO LEVY A SALES AND USE TAX
6 WITHIN THEIR JURISDICTIONS, TO PROVIDE THAT THE PROCEEDS FROM SUCH TAX IN
7 EXCESS OF THE NECESSARY COSTS OF COLLECTION AND ADMINISTRATION AND ANY
8 REFUND OR CREDITS AUTHORIZED BY LAW, SHALL BE USED EXCLUSIVELY AS PROVIDED
9 BY LAW, TO PROVIDE THAT NO TAX PURSUANT TO THE SECTION SHALL BE LEVIED
10 WITHOUT APPROVAL OF TWO-THIRDS OF THE QUALIFIED ELECTORS OF A COUNTY OR
11 CITY VOTING AT THE ELECTION HELD BY LAW IN NOVEMBER OF EACH YEAR AND TO
12 PROVIDE THAT THE SECTION SHALL NOT APPLY TO ANY SALES AND USE TAX AUTHOR-
13 IZED BY LAW AND THAT WAS IMPOSED BY A COUNTY OR CITY PRIOR TO NOVEMBER 1,
14 2008; STATING THE QUESTION TO BE SUBMITTED TO THE ELECTORATE; DIRECTING
15 THE LEGISLATIVE COUNCIL TO PREPARE THE STATEMENTS REQUIRED BY LAW; AND
16 DIRECTING THE SECRETARY OF STATE TO PUBLISH THE AMENDMENT AND ARGUMENTS AS
17 REQUIRED BY LAW.

18 Be It Resolved by the Legislature of the State of Idaho:

19 SECTION 1. That Article VII, of the Constitution of the State of Idaho be
20 amended by the addition thereto of a NEW SECTION, to be known and designated
21 as Section 19, Article VII, and to read as follows:

22 SECTION 19. CITY OR COUNTY SALES AND USE TAX. The legislature
23 may authorize counties or cities to levy a sales and use tax within
24 their jurisdictions. The proceeds from such tax in excess of the nec-
25 essary costs of collection and administration and any refund or cre-
26 dits authorized by law shall be used exclusively as provided by law.
27 No tax pursuant to this section shall be levied without approval of
28 two-thirds of the qualified electors of a county or a city voting at
29 the election held by law in November of each year. This section
30 shall not apply to any sales and use tax authorized by law and that
31 was imposed by a county or city prior to November 1, 2008.

32 SECTION 2. The question to be submitted to the electors of the State of
33 Idaho at the next general election shall be as follows:

34 "Shall Article VII, of the Constitution of the State of Idaho be amended
35 by the addition of a new Section 19, Article VII, to allow the Legislature to
36 authorize counties or cities to levy a sales and use tax within their juris-
37 dictions, to provide that the proceeds from such tax in excess of the neces-
38 sary costs of collection and administration and any refund or credits author-
39 ized by law, shall be used exclusively as provided by law, to provide that no
40 tax pursuant to the section shall be levied without approval of two-thirds of
41 the qualified electors of a county or city voting at the election held by law
42 in November of each year and to provide that the section shall not apply to

1 any sales and use tax authorized by law and that was imposed by a county or
2 city prior to November 1, 2008.".

3 SECTION 3. The Legislative Council is directed to prepare the statements
4 required by Section 67-453, Idaho Code, and file the same.

5 SECTION 4. The Secretary of State is hereby directed to publish this pro-
6 posed constitutional amendment and arguments as required by law.