

**Reference:**

Article VII, Section 1

**Ballot Title:**

VOTER APPROVAL OF NEW TAXES: SHOULD NEW TAXES REQUIER VOTER APPROVAL IN THIS STATE?

**Ballot Summary:**

This provision requires voter approval of new taxes enacted in this State. New taxes include initiation of new taxes, increases in tax rates and eliminating exemptions to taxes. It does not limit emergency tax increases, lasting up to 12 months, which are approved by a three-fourths vote of a taxing entity's governing body. The amendment is effective two days after voters approve.

**Full Text:**

Ad this subsection to Article VII, Section 1, two days after voters approve:

VOTER APPROVAL OF NEW TAXES. No new taxes may be imposed except upon approval in a vote of the electors of the taxing entity seeking to impose the tax.

1. DEFINITION OF NEW TAX. The term new tax, for this subsection, includes the initiation of a new tax, the increase in the tax rate of any tax, or the removal of any exemption to any tax.
2. EMERGENCY TAXES. This subsection shall not apply to taxes enacted, for an effective period not to exceed 12 months, by a three-fourths vote of the governing body of a taxing entity after the governing body has made a finding of fact that failure to levy the tax will pose an imminent and particularly described threat to the health or safety of the public.