





Proposed constitutional amendment changes present constitution by eliminating the deductibility of federal income taxes paid when computing both individual income and corporate tax liability and eliminates references to the maximum amount of the individual income tax rates and brackets from the constitution in favor of providing for the rates and brackets in law.

Effective Jan. 1, 2018, and applicable to all tax years beginning on and after that date.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

(Amends Const Art. VII, §4(A))