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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Lauren Bailey.

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#### DIGEST

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 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 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 first statewide election occurring after the adoption of this Joint Resolution.

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