

RULE 6.8(A) REPORT
OF THE HOUSE COMMITTEE ON CIVIL LAW AND PROCEDURE
ON HOUSE BILL NO. 353

May 22, 2017
Date

I. SUMMARY OF JOINT RESOLUTION

This report is for House Bill No. 353 of the 2017 Regular Session by Representative Stokes, proposing to amend Article VII, Section 4(A) of the Constitution.

HB 353 eliminates the income tax deduction for federal income taxes paid for purposes of computing individual income taxes and the references to the maximum amount of individual income tax rates and brackets.

II. CONCLUSION

The proposed measure cannot be accomplished statutorily.

HB 353 proposes to eliminate the income tax deduction for federal income taxes paid by individuals which is currently granted by the constitution, and to eliminate constitutional references to the maximum amount of individual income tax rates and brackets. These changes can only be accomplished by a constitutional amendment.

III. OTHER PENDING MEASURES

Total joint resolutions introduced: 50

Total joint resolutions reported
by other standing committees: 18

HB 95, HB 125, HB 258, HB 347, HB 349, HB 350, HB 356, HB 370, and HB 371 all propose to amend Const. Art. VII, §4(A).
These joint resolutions each propose changes to the treatment of the federal income tax deduction in various an inconsistent ways which conflict with HB 353.

IV. RECOMMENDATION

With Amendments

Without Amendments X