

Existing constitution prohibits the introduction or enactment of any measure levying or authorizing a new tax or increasing an existing tax by the state or by any statewide political subdivision, or legislating with regard to tax exemptions, exclusions, deductions, or credits during a regular session held in an even-numbered year.

Proposed constitutional amendment adds rebates, tax incentives, and tax abatements to the list of measures for which introduction and enactment are prohibited during a regular session convening in an even-numbered year.

Existing constitution provides that during any session convening in an odd-numbered year, no matter shall be introduced or considered unless its object is to enact the General Appropriation Bill or the comprehensive capital budget, to 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. Provides exceptions to this subject matter limitation.

Proposed constitutional amendment adds rebates, tax incentives, and tax abatements to the list of measures for which introduction and consideration is specifically authorized during a regular session convening in an odd-numbered year.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

(Amends Const. Art. III, §2(A)(3)(b) and (4)(b)(intro. para.))