

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 872
HOUSE BILL 465

1 AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA TO AUTHORIZE
2 THE GENERAL ASSEMBLY TO FIX THE PERSONAL EXEMPTIONS FOR INCOME
3 TAX PURPOSES.

4
5 The General Assembly of North Carolina do enact:

6
7 **Section 1.** The Constitution of North Carolina, as revised and amended by a
8 revision and amendment submitted to the qualified voters by A Bill to be Entitled an Act to
9 Revise and Amend the Constitution of North Carolina, S.B. 150, H.B. 231, enacted as Chapter
10 1258 of the Session Laws of 1969, is amended by rewriting Article V, Sec. 2(6), to read as
11 follows:

12 "(6) Income tax. The rate of tax on incomes shall not in any case exceed ten
13 percent, and there shall be allowed personal exemptions and deductions so
14 that only net incomes are taxed."

15 **Sec. 2.** The Constitution of North Carolina, as amended by an amendment
16 submitted to the qualified voters by A Bill to be Entitled an Act to Amend the Constitution of
17 North Carolina to Revise Article V Concerning State and Local Finance, is further amended by
18 rewriting Article V, Sec. 2(6) thereof to read as follows:

19 "(6) Income tax. The rate of tax on incomes shall not in any case exceed ten
20 percent, and there shall be allowed personal exemptions and deductions so
21 that only net incomes are taxed."

22 **Sec. 3.** The Constitution of North Carolina, as that document read on January 1,
23 1969, is amended by rewriting Article V, Sec. 3, to read as follows:

24 **Sec. 3. State and local taxation.** The power of taxation shall be exercised in a just and
25 equitable manner, for public purposes only, and shall never be surrendered, suspended, or
26 contracted away. Only the General Assembly shall have the power to classify property and
27 other subjects for taxation, which power shall be exercised only on a State-wide basis. No class
28 or subject shall be taxed except by uniform rule, and every classification shall be uniformly
29 applicable in every county, municipality, and other local taxing unit of the State. The General
30 Assembly's power to classify shall not be delegated, except that the General Assembly may
31 permit the governing boards of counties, cities, and towns to classify trades and professions for
32 local license tax purposes. The rate of tax on incomes shall not in any case exceed ten percent,
33 and there shall be allowed personal exemptions and deductions so that only net incomes are
34 taxed."

35 **Sec. 4.** The amendment set out in Sections 1, 2, and 3 of this Act shall be submitted
36 to the qualified voters of the State at the next general election. That election shall be conducted
37 under the laws then governing elections in this State.

38 **Sec. 5.** At that election, each qualified voter desiring to vote shall be provided a
39 ballot on which shall be printed the following:

40 "□ FOR constitutional amendment authorizing General Assembly to fix personal
41 exemptions for income tax purposes.
42 "□ AGAINST constitutional amendment authorizing General Assembly to fix
43 personal exemptions for income tax purposes."

1 Those qualified voters favoring the amendment set out in Sections 1, 2, and 3 of this Act shall
2 vote by marking an X or a check mark in the square beside the statement beginning "FOR", and
3 those qualified voters opposed to that amendment shall vote by making an X or a check mark in
4 the square beside the statement beginning "AGAINST".

5 Notwithstanding the foregoing provisions of this Section, voting machines may be used in
6 accordance with rules and regulations prescribed by the State Board of Elections.

7 **Sec. 6.** If a majority of the votes cast thereon are in favor of the amendment set out
8 in Sections 1, 2, and 3 of this Act, and if a majority of the votes cast thereon are against the
9 amendment submitted to the qualified voters by A Bill to be Entitled an Act to Amend the
10 Constitution of North Carolina to Revise Article V Concerning State and Local Finance, and if
11 a majority of the votes cast thereon are in favor of the revision and amendment submitted to the
12 qualified voters by A Bill to be Entitled an Act to Revise and Amend the Constitution of North
13 Carolina, then the Governor shall certify the amendment set out in Section 1 of this Act to the
14 Secretary of State, who shall enroll that amendment so certified among the permanent records
15 of his office, and that amendment shall take effect as an amendment to the revised and
16 amended Constitution of North Carolina on July 1 next after its ratification by the qualified
17 voters.

18 **Sec. 7.** If a majority of the votes cast thereon are in favor of the amendment set out
19 in Sections 1, 2, and 3 of this Act, and if a majority of the votes cast thereon are in favor of the
20 amendment submitted to the qualified voters by A Bill to be Entitled an Act to Amend the
21 Constitution of North Carolina to Revise Article V Concerning State and Local Finance, and if
22 a majority of the votes cast thereon are in favor of the revision and amendment submitted to the
23 qualified voters by A Bill to be Entitled an Act to Revise and Amend the Constitution of North
24 Carolina, then the Governor shall certify the amendment set out in Section 2 of this Act to the
25 Secretary of State, who shall enroll that amendment so certified among the permanent records
26 of his office, and that amendment shall take effect as an amendment to the revised and
27 amended Constitution of North Carolina as further amended by the amendment submitted to
28 the qualified voters by A Bill to be Entitled an Act to Amend Article V, and it shall take effect
29 on July 1 next after its ratification by the qualified voters.

30 **Sec. 8.** If a majority of the votes cast thereon are in favor of the amendment set out
31 in Sections 1, 2, and 3 of this Act, and if a majority of the votes cast thereon are in favor of the
32 amendment submitted to the qualified voters by A Bill to be Entitled an Act to Amend the
33 Constitution of North Carolina to Revise Article V Concerning State and Local Finance, and if
34 a majority of the votes cast thereon are against the revision and amendment submitted to the
35 qualified voters by A Bill to be Entitled an Act to Revise and Amend the Constitution of North
36 Carolina, then the Governor shall certify the amendment set out in Section 2 of this Act to the
37 Secretary of State, who shall enroll that amendment among the permanent records of his office,
38 and that amendment shall take effect as an amendment to the present Constitution of North
39 Carolina as amended by an amendment submitted to the qualified voters by A Bill to be
40 Entitled an Act to Amend the Constitution of North Carolina to Revise Article V Concerning
41 State and Local Taxation, and shall take effect on July 1 next after its ratification by the
42 qualified voters.

43 **Sec. 9.** If a majority of the votes cast thereon are in favor of the amendment set out
44 in Sections 1, 2, and 3 of this Act, and if a majority of the votes cast thereon are against the
45 amendment submitted to the qualified voters by A Bill to be Entitled an Act To Amend the
46 Constitution of North Carolina to Revise Article V Concerning State and Local Finance, and if
47 a majority of the votes cast thereon are against the revision and amendment submitted to the
48 qualified voters by A Bill to be Entitled an Act to Revise and Amend the Constitution of North
49 Carolina, then the Governor shall certify the amendment set out in Section 3 of this Act to the
50 Secretary of State, who shall enroll that amendment so certified among the permanent records

1 of his office, and that amendment so certified shall take effect as an amendment to the present
2 Constitution of North Carolina on July 1 next after its ratification by the qualified voters.

3 **Sec. 10.** All laws and clauses of laws in conflict with this Act are repealed.

4 **Sec. 11.** This Act shall become effective upon its ratification.

5 In the General Assembly read three times and ratified, this the 16th day of June,
6 1969.