March 22, 2007

S 1417. PROHIBIT RETROSPECTIVE TAXATION. Filed 3/21/07. *TO AMEND THE NORTH CAROLINA CONSTITUTION TO CLARIFY THE PROHIBITION AGAINST RETROSPECTIVE INCOME TAXATION*.

Subject to approval by the voters at the November 2008 general election, amends Section 16 of Article I of the North Carolina Constitution to prohibit an income tax increase that applies to a tax year that began before the tax increase was enacted.

Intro. by Goodall. CONST