

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE BILL 146**

Short Title: Three-Fifths Vote to Levy Taxes. (Public)

Sponsors: Representatives Blust; Blackwood, Cleveland, Current, Frye, Hilton, Holloway, Pate, and Setzer.

Referred to: Rules, Calendar, and Operations of the House.

February 12, 2007

A BILL TO BE ENTITLED

AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA TO REQUIRE A THREE-FIFTHS VOTE FOR THE GENERAL ASSEMBLY TO LEVY STATE TAXES.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 23 of Article II of the North Carolina Constitution reads as rewritten:

**"Sec. 23. Revenue bills.**

(1) No law shall be enacted to raise money on the credit of the State, or to pledge the faith of the State directly or indirectly for the payment of any debt, or to impose any tax upon the people of the State, or to allow the counties, cities, or towns to do so, unless the bill for the purpose ~~shall have~~ has been read three ~~several~~ separate times in each house of the General Assembly and passed three ~~several~~ separate readings, which readings ~~shall have been~~ were on three different days, and ~~shall have~~ has been agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill ~~shall have~~ been entered on the journal.

(2) No law shall be enacted to impose any tax upon the people of the State, except by an act adopted by a vote of three-fifths of the members of each house of the General Assembly. This subsection applies to laws increasing a tax rate and laws levying a new tax but not to a law repealing or restricting a specific tax preference or a law authorizing one or more local taxing units to levy a tax.

**SECTION 2.** The amendment set out in Section 1 of this act shall be submitted to the qualified voters of the State at the general election in November 2008, which election shall be conducted under the laws then governing elections in the State. Ballots, voting systems, or both may be used in accordance with Chapter 163 of the General Statutes. The question to be used in the voting systems and ballots shall be:

" [ ] FOR [ ] AGAINST

1           Constitutional amendment requiring at least a two-thirds vote of the General  
2 Assembly to enact a law imposing a State tax."

3           **SECTION 3.** If a majority of the votes cast on the question are in favor of  
4 the amendment set out in Section 1 of this act, the State Board of Elections shall certify  
5 the amendment to the Secretary of State. The amendment becomes effective upon this  
6 certification. The Secretary of State shall enroll the amendment so certified among the  
7 permanent records of that office.

8           **SECTION 4.** This act is effective when it becomes law.