

## **DRAFT BALLOT TITLE**

**Amends Constitution: Requires three-fifths legislative majority for fee/tax increases, including changes to exemptions, credits, deductions**

**Result of “Yes” Vote:** “Yes” vote requires approval of three-fifths majority of both houses of legislature for any fee/tax increase, including changes to exemptions, credits, deductions, rates.

**Result of “No” Vote:** “No” vote retains current constitutional requirement that three-fifths legislative majority approve bills for raising revenue; does not apply to fees, other increases in revenue.

**Summary:** Under current law, a three-fifths majority of both houses of the legislature must approve bills “for raising revenue.” Courts have interpreted that phrase to include bills that have the effect of imposing taxes or similar exactions; it does not apply to fees charged for a specific purpose or in exchange for some benefit or service. This measure proposes to expand that provision to require a three-fifths majority of both houses of the legislature to approve any tax or fee increase, as well as any change in exemptions, credits, deductions, or tax rates that result in increased state revenue.

