

IN THE HOUSE OF REPRESENTATIVES

HOUSE JOINT RESOLUTION NO. 5

BY RAYBOULD

A JOINT RESOLUTION

1 PROPOSING AN AMENDMENT TO SECTION 6, ARTICLE VII OF THE CONSTITUTION OF THE
2 STATE OF IDAHO, RELATING TO LOCAL SALES AND USE TAXES AUTHORIZED; STAT-
3 ING THE QUESTION TO BE SUBMITTED TO THE ELECTORATE; DIRECTING THE LEG-
4 ISLATIVE COUNCIL TO PREPARE THE STATEMENTS REQUIRED BY LAW; AND DIRECT-
5 ING THE SECRETARY OF STATE TO PUBLISH THE AMENDMENT AND ARGUMENTS AS RE-
6 QUIRED BY LAW.
7

8 Be It Resolved by the Legislature of the State of Idaho:

9 SECTION 1. That Section 6, Article VII of the Constitution of the State
10 of Idaho be amended to read as follows:

11 Section 6. MUNICIPAL CORPORATIONS TO IMPOSE THEIR OWN
12 TAXES. (1) The legislature shall not impose taxes for the purpose of
13 any county, city, town, or other municipal corporation, but may by
14 law invest in the corporate authorities thereof, respectively, the
15 power to assess and collect taxes for all purposes of such corpora-
16 tion.

17 (2) The legislature may authorize any county, city, town, or
18 other municipal corporation to levy a sales and use tax within its
19 jurisdiction. No such tax shall be imposed unless it is approved by
20 a majority vote of the qualified electors within the jurisdiction
21 at the general election in an even year. The ballot measure for ap-
22 proval shall include a detailed description of the products or ser-
23 vices that shall be subject to the tax, the intended purposes for
24 the revenue from the tax, a set termination date not exceeding four
25 years, and a maximum tax rate not exceeding two percent of the sales
26 price of a product or service subject to the tax. No other sales
27 or use tax shall be established by any county, city, town, municipi-
28 pal corporation, taxing district, taxing unit, or other local gov-
29 ernmental entity other than the sales or use tax authorized in this
30 section. The provisions of this subsection shall not apply to any
31 sales or use tax authorized by law and imposed by a municipality or
32 taxing district prior to January 1, 2027.

33 SECTION 2. The question to be submitted to the electors of the State of
34 Idaho at the next general election shall be as follows:

35 "Shall Section 6, Article VII of the Constitution of the State of Idaho
36 be amended to provide that the Legislature may authorize any county, city,
37 town, or other municipal corporation to levy a sales and use tax within its
38 jurisdiction, as long as such tax is approved by a majority vote of the qual-
39 ified electors within the jurisdiction, the ballot measure for approval in-
40 cludes a detailed description of the products and services that shall be sub-
41 ject to the tax, a detailed description of the intended purposes for the rev-

1 enue, a set termination date not exceeding four years, and a maximum tax rate
2 not exceeding two percent of the sales price of a product or service subject
3 to the tax; to provide that no other sales or use taxes may be established
4 by any county, city, town, municipal corporation, taxing district, taxing
5 unit, or other local governmental entity other than the sales or use tax au-
6 thorized in this section; and to provide that this provision shall not apply
7 to any sales or use tax authorized by law and imposed by a municipality or
8 taxing district prior to January 1, 2027?".

9 SECTION 3. The Legislative Council is directed to prepare the state-
10 ments required by Section 67-453, Idaho Code, and file the same.

11 SECTION 4. The Secretary of State is hereby directed to publish this
12 proposed constitutional amendment and arguments as required by law.