

HOUSE BILL NO. 276

INTRODUCED BY G. HERTZ

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A BILL FOR AN ACT ENTITLED: "AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 16, OF THE MONTANA CONSTITUTION TO PROHIBIT AN INCOME TAX WHEN A GENERAL STATEWIDE SALES TAX IS IMPOSED; AND PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Article VIII, section 16, of The Constitution of the State of Montana is amended to read:

"Section 16. Limitation on sales tax or use tax rates -- prohibition on simultaneous sales and income tax. (1) The rate of a general statewide sales tax or use tax may not exceed 4%.

(2) The legislature is prohibited from imposing a tax on the income of an individual or entity when the state is also imposing a general statewide sales tax."

NEW SECTION. **Section 2. Two-thirds vote required.** Because [section 1] is a legislative proposal to amend the constitution, Article XIV, section 8, of the Montana constitution requires an affirmative roll call vote of two-thirds of all the members of the legislature, whether one or more bodies, for passage.

NEW SECTION. **Section 3. Effective date.** If approved by the electorate, [this act] is effective January 1, 2017.

NEW SECTION. **Section 4. Submission to electorate.** [This act] shall be submitted to the qualified electors of Montana at the general election to be held in November 2016 by printing on the ballot the full title of [this act] and the following:

- YES on Constitutional Amendment____.
- NO on Constitutional Amendment____.

- END -

