

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SJR 25
Version:	INT
Request No.	2578
Author:	Sen. Bergstrom
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Bill Analysis

SJR 25 refers to a vote of the people a constitutional amendment that authorizes citizens to bring suit to enforce limitations on levy increases and taxpayer refunds. The SJR requires voter approval before the issuance of new debt and measures to increase revenue and authorizes voters to suspend the voter approval requirements for a certain period. The SJR also requires taxpayer refunds to be issued if tax levies or spending exceed estimates. Any future tax increases in a referendum must be disclosed in the ballot title. The measure requires political subdivisions to reserve emergency funds. The measure provides for the levy of emergency taxes with a super majority approval of the Legislature or local governing bodies, which shall later be approved by voters. The measure limits annual spending and property tax increases based on inflation and population increases. The measure also authorizes local governments to provide exemptions or credits to property taxes on commercial personal property. The measure prohibits the levy of local income taxes and requires a flat tax if changes are made to state income tax laws.

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