

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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HOUSE BILL 822

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

Sponsors: Representatives Blust, Jones, Holloway, and Jordan (Primary Sponsors).  
*For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.*

Referred to: Finance.

April 11, 2013

A BILL TO BE ENTITLED

AN ACT TO AMEND THE NORTH CAROLINA CONSTITUTION 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 2014, 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

Constitutional amendment requiring at least a three-fifths vote of the General  
Assembly to enact a law imposing a State tax."

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

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

