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# Committee Report

**REGULAR CALENDAR**

**February 7, 2019**

**HOUSE OF REPRESENTATIVES**

**REPORT OF COMMITTEE**

**The Majority of the Committee on Ways and Means to which was referred CACR 12,**

**AN ACT relating to taxes. Providing that an income tax on personal income shall be prohibited. Having considered the same, report the same with the following resolution: RESOLVED, that it is INEXPEDIENT TO LEGISLATE.**

**Rep. Richard Ames**

**FOR THE MAJORITY OF THE COMMITTEE**

**MAJORITY  
COMMITTEE REPORT**

Committee:	Ways and Means
Bill Number:	CACR 12
Title:	relating to taxes. Providing that an income tax on personal income shall be prohibited.
Date:	February 7, 2019
Consent Calendar:	REGULAR
Recommendation:	INEXPEDIENT TO LEGISLATE

**STATEMENT OF INTENT**

This constitutional amendment concurrent resolution would amend the NH constitution by inserting in Part II a new Article 6-c prohibiting the General Court from “adopting a tax on earned personal income.” This categorical prohibition on one ill-defined form of taxation – does “earned personal income” include, for example, the earned income of a sole proprietor that is currently taxed under our business profits tax? – would forever bind future legislatures and governors regardless of fiscal and socio-economic circumstances that cannot now be foreseen. Current constitutional limits on taxation are appropriately expressed as general standards setting limits on all forms of NH taxation. There are three provisions of the New Hampshire Constitution that are intended to work in combination to ensure fairness in taxation. First, Part I, Article 12 establishes that “[e]very member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection . . .” Article 12 requires that a given class of property be taxed at a “uniform rate” and that “taxes must be not merely proportional, but in due proportion, so that each individual’s just share, and no more, shall fall on him.” Second, Part II, Article 5 grants the Legislature authority “to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within” the State. Our NH Supreme Court has affirmed that together Part I, Article 12 and Part II, Article 5 “establish equality and justice as the basis of all constitutional taxation.” [See *Smith v. N.H. Dep’t of Rev.Admin.*, 141 N.H. 681, 686 (1997)]. And third, Part II, Article 6 authorizes the legislature to “classify” property for purposes of taxation, a provision that conveys to the legislature “broad power to declare property to be taxable or non-taxable based upon a classification of the property’s kind or use, but not based upon a classification of the property’s owner.” *N. Country Envtl. Servs. V. State*, 157 N.H. 15, 19 (2008). The categorical prohibition proposed by CACR 12 does not belong in our constitution and should be rejected.

Vote 12-8.

Rep. Richard Ames  
FOR THE MAJORITY

Original: House Clerk  
Cc: Committee Bill File

## REGULAR CALENDAR

### Ways and Means

**CACR 12**, relating to taxes. Providing that an income tax on personal income shall be prohibited. **MAJORITY: INEXPEDIENT TO LEGISLATE. MINORITY: OUGHT TO PASS.**

Rep. Richard Ames for the **Majority** of Ways and Means. This constitutional amendment concurrent resolution would amend the NH constitution by inserting in Part II a new Article 6-c prohibiting the General Court from “adopting a tax on earned personal income.” This categorical prohibition on one ill-defined form of taxation – does “earned personal income” include, for example, the earned income of a sole proprietor that is currently taxed under our business profits tax? – would forever bind future legislatures and governors regardless of fiscal and socio-economic circumstances that cannot now be foreseen. Current constitutional limits on taxation are appropriately expressed as general standards setting limits on all forms of NH taxation. There are three provisions of the New Hampshire Constitution that are intended to work in combination to ensure fairness in taxation. First, Part I, Article 12 establishes that “[e]very member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection . . .” Article 12 requires that a given class of property be taxed at a “uniform rate” and that “taxes must be not merely proportional, but in due proportion, so that each individual’s just share, and no more, shall fall on him.” Second, Part II, Article 5 grants the Legislature authority “to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within” the State. Our NH Supreme Court has affirmed that together Part I, Article 12 and Part II, Article 5 “establish equality and justice as the basis of all constitutional taxation.” [See *Smith v. N.H. Dep’t of Rev.Admin.*, 141 N.H. 681, 686 (1997)]. And third, Part II, Article 6 authorizes the legislature to “classify” property for purposes of taxation, a provision that conveys to the legislature “broad power to declare property to be taxable or non-taxable based upon a classification of the property’s kind or use, but not based upon a classification of the property’s owner.” *N. Country Envtl. Servs. V. State*, 157 N.H. 15, 19 (2008). The categorical prohibition proposed by CACR 12 does not belong in our constitution and should be rejected. **Vote 12-8.**

Original: House Clerk

Cc: Committee Bill File

**MAJORITY  
COMMITTEE REPORT**

Committee:	Ways and Means
Bill Number:	CACR 12
Title:	relating to taxes. Providing that an income tax on personal income shall be prohibited.
Date:	February 7, 2019
Consent Calendar:	REGULAR
Recommendation:	INEXPEDIENT TO LEGISLATE

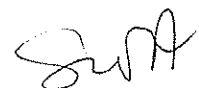
**STATEMENT OF INTENT**

This constitutional amendment concurrent resolution would amend the NH constitution by inserting in Part II a new Article 6-c prohibiting the General Court from "adopting a tax on earned personal income." This categorical prohibition on one ill-defined form of taxation – does "earned personal income" include, for example, the earned income of a sole proprietor that is currently taxed under our business profits tax? – would forever bind future legislatures and governors regardless of fiscal and socio-economic circumstances that cannot now be foreseen. Current constitutional limits on taxation are appropriately expressed as general standards setting limits on all forms of NH taxation: There are three provisions of the New Hampshire Constitution that are intended to work in combination to ensure fairness in taxation. First, Part I, Article 12 establishes that "[e]very member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection." Article 12 requires that a given class of property be taxed at a "uniform rate" and that "taxes must be not merely proportional, but in due proportion, so that each individual's just share, and no more, shall fall on him." Second, Part II, Article 5 grants the Legislature authority "to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within" the State. Our NH Supreme Court has affirmed that together Part I, Article 12 and Part II, Article 5 "establish equality and justice as the basis of all constitutional taxation." (See *Smith v. N.H. Dep't of Rev.Admin.*, 141 N.H. 681, 686 (1997). And third, Part II, Article 6 authorizes the Legislature to "classify" property for purposes of taxation, a provision that conveys to the Legislature "broad power to declare property to be taxable or non-taxable based upon a classification of the property's kind of use, but not based upon a classification of the property's owners." *N. Country Env'tl. Servs. V. State*, 157 N.H. 15, 19 (2008). The categorical prohibition proposed by CACR 12 does not belong in our constitution and should be rejected.

Vote 12-8.

Rep. Richard Ames  
FOR THE MAJORITY

Original: House Clerk  
Cc: Committee Bill File



CACR 12: Majority Committee Report Richard Ames

This constitutional amendment concurrent resolution would amend the NH constitution by inserting in Part II a new Article 6-c prohibiting the General Court from "adopting a tax on earned personal income." This categorical prohibition on one ill-defined form of taxation – does "earned personal income" include, for example, the earned income of a sole proprietor that is currently taxed under our business profits tax? – would forever bind future legislatures and governors regardless of fiscal and socio-economic circumstances that cannot now be foreseen. Current constitutional limits on taxation are appropriately expressed as general standards setting limits on all forms of NH taxation: There are three provisions of the New Hampshire Constitution that are intended to work in combination to ensure fairness in taxation. First, Part I, Article 12 establishes that "[e]very member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection." Article 12 requires that a given class of property be taxed at a "uniform rate" and that "taxes must be not merely proportional, but in due proportion, so that each individual's just share, and no more, shall fall on him." Second, Part II, Article 5 grants the Legislature authority "to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within" the State. Our NH Supreme Court has affirmed that together Part I, Article 12 and Part II, Article 5 "establish equality and justice as the basis of all constitutional taxation." (See *Smith v. N.H. Dep't of Rev.Admin.*, 141 N.H. 681, 686 (1997)). And third, Part II, Article 6 authorizes the Legislature to "classify" property for purposes of taxation, a provision that conveys to the Legislature "broad power to declare property to be taxable or non-taxable based upon a classification of the property's kind of use, but not based upon a classification of the property's owners." *N. Country Envtl. Servs. V. State*, 157 N.H. 15, 19 (2008). The categorical prohibition proposed by CACR 12 does not belong in our constitution and should be rejected.

Approved Almy

COMMITTEE REPORT

COMMITTEE: W4M

BILL NUMBER: CAER 12

TITLE: \_\_\_\_\_

DATE: 2/7/2019 CONSENT CALENDAR: YES  NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2<sup>nd</sup> year of biennium)

Amendment No. _____
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STATEMENT OF INTENT:

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COMMITTEE VOTE: 12 - 8

RESPECTFULLY SUBMITTED,

- Copy to Committee Bill File
- Use Another Report for Minority Report

Rep. Russ Ames  
For the Committee

**REGULAR CALENDAR**

**February 7, 2019**

**HOUSE OF REPRESENTATIVES**

**REPORT OF COMMITTEE**

**The Minority of the Committee on Ways and Means to  
which was referred CACR 12,**

**AN ACT relating to taxes. Providing that an income tax  
on personal income shall be prohibited. Having  
considered the same, and being unable to agree with the  
Majority, report with the recommendation that the bill  
OUGHT TO PASS.**

**Rep. Patrick Abrami**

**FOR THE MINORITY OF THE COMMITTEE**



**MINORITY  
COMMITTEE REPORT**

Committee:	Ways and Means
Bill Number:	CACR 12
Title:	relating to taxes. Providing that an income tax on personal income shall be prohibited.
Date:	February 7, 2019
Consent Calendar:	REGULAR
Recommendation:	OUGHT TO PASS <<Amendment #>>

**STATEMENT OF INTENT**

The minority strongly opposes the Inexpedient to Legislate motion on this bill. The minority believes that the question of whether the New Hampshire Constitution should be amended to say that a personal income tax is not an appropriate form of taxation should be placed on the ballot for the citizens of NH to decide. Since our union was formed and NH became a state, we have resisted a personal income tax (not to mention a sales tax). Our ability as a state to resist the temptation of unbounded taxation and spending from such broad-based taxes has served us well for 231 years. This approach leaves it up to the taxpayer how to spend their money, resulting in an ethos that rewards hard work, self-reliance, personal responsibility, and a spirit of freedom long lost in so many near bankrupt high income tax states where there never seems to be enough revenue. Our approach has led to efficient government with minimal wasteful spending and certainly no corruption not to mention minimal fraud and abuse. Our approach has forced the legislature to make wise budget decisions every two years. Yes, they are tough decisions, but states with large progressive income taxes also always seem to have to make these same tough decisions as well. The big difference is that we rank very high on every metric of success, while these other states do not. The minority feels that the voters of NH understand this and never want to see a personal income tax. A similar CACR was approved by this legislature in 2012 resulting in a ballot question, which resulted in a 57.09% vote of the people in support of placing in our constitution that personal income taxes are not an appropriate form of taxation in our state. Although the vote fell short of the two thirds required, it certainly was a strong barometer of the sentiments of the voters that a personal income tax is not a form of taxation our citizens want. The minority says let the people speak on this once again.

Rep. Patrick Abrami  
FOR THE MINORITY

Original: House Clerk  
Cc: Committee Bill File

## REGULAR CALENDAR

Ways and Means

**CACR 12**, relating to taxes. Providing that an income tax on personal income shall be prohibited.  
**OUGHT TO PASS.**

Rep. Patrick Abrami for the **Minority** of Ways and Means. The minority strongly opposes the Inexpedient to Legislate motion on this bill. The minority believes that the question of whether the New Hampshire Constitution should be amended to say that a personal income tax is not an appropriate form of taxation should be placed on the ballot for the citizens of NH to decide. Since our union was formed and NH became a state, we have resisted a personal income tax (not to mention a sales tax). Our ability as a state to resist the temptation of unbounded taxation and spending from such broad-based taxes has served us well for 231 years. This approach leaves it up to the taxpayer how to spend their money, resulting in an ethos that rewards hard work, self-reliance, personal responsibility, and a spirit of freedom long lost in so many near bankrupt high income tax states where there never seems to be enough revenue. Our approach has led to efficient government with minimal wasteful spending and certainly no corruption not to mention minimal fraud and abuse. Our approach has forced the legislature to make wise budget decisions every two years. Yes, they are tough decisions, but states with large progressive income taxes also always seem to have to make these same tough decisions as well. The big difference is that we rank very high on every metric of success, while these other states do not. The minority feels that the voters of NH understand this and never want to see a personal income tax. A similar CACR was approved by this legislature in 2012 resulting in a ballot question, which resulted in a 57.09% vote of the people in support of placing in our constitution that personal income taxes are not an appropriate form of taxation in our state. Although the vote fell short of the two thirds required, it certainly was a strong barometer of the sentiments of the voters that a personal income tax is not a form of taxation our citizens want. The minority says let the people speak on this once again.

Original: House Clerk

Cc: Committee Bill File

**MINORITY  
COMMITTEE REPORT**

Committee:	Ways and Means
Bill Number:	CACR 12
Title:	relating to taxes. Providing that an income tax on personal income shall be prohibited.
Date:	February 7, 2019
Consent Calendar:	REGULAR
Recommendation:	OUGHT TO PASS <<Amendment #>>

**STATEMENT OF INTENT**

The minority strongly opposes the ITL motion on this bill asking that the question of whether the New Hampshire (NH) Constitution be amended to say that a personal income tax is not an appropriate form of taxation. Since our Union was formed and NH became a State, we have resisted a personal income tax (not to mention a sales tax). Our ability as a state to resist the temptation of unbounded taxation and spending from such broad-based taxes has served us well for 231 years. This approach leaves it up to the taxpayer how to spend their money, resulting in an ethos that rewards hard work, self-reliance, personal responsibility, and a spirit of freedom long lost in so many near bankrupt high-income tax states where there never seems to be enough revenue. Our approach has led to efficient government with minimal wasteful spending and certainly no corruption not to mention minimal fraud and abuse. Our approach has forced the legislature to make wise budget decisions every two years. Yes, they are tough decisions, but states with large progressive income taxes also always seem to have to make these same tough decisions as well. The big difference is that we rank very high on every metric of success, while these other states do not. The minority feels that the voters of NH understand this and never want to see a personal income tax. A similar CACR was approved by this legislature in 2012 resulting in a ballot question, which resulted in a 57.09% vote of the people who supported placing in our Constitution that personal income taxes are not an appropriate form of taxation in our state. Although the vote fell short of the two thirds required, it certainly was a strong barometer of the sentiments of the voters that a personal income tax is not a form of taxation our citizens want. The minority says let the people speak on this once again.

Rep. Patrick Abrami  
FOR THE MINORITY



Original: House Clerk  
Cc: Committee Bill File

MINORITY REPORT

COMMITTEE: W+m ABRAMI

BILL NUMBER: CACR 12

TITLE: Relating to taxes. Providing that an income tax on personal income shall be prohibited

DATE: 2/7/2019 CONSENT CALENDAR: YES  NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2<sup>nd</sup> year of biennium)

Amendment No.  
\_\_\_\_\_

STATEMENT OF INTENT:

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will e-mail by Monday  
\_\_\_\_\_  
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COMMITTEE VOTE: 12-8 ITL

RESPECTFULLY SUBMITTED,

Rep. *[Signature]*  
For the Minority  
Patrick Abrami

• Copy to Committee Bill File

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# Voting Sheets

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on CACR 12

**BILL TITLE:** relating to taxes. Providing that an income tax on personal income shall be prohibited.

**DATE:** February 7, 2019

**LOB ROOM:** 202

**MOTIONS:** INEXPEDIENT TO LEGISLATE

Moved by Rep. Southworth

Seconded by Rep. Schamberg

Vote: 12-8

Respectfully submitted,

A handwritten signature in black ink, appearing to read "D Malloy".

Rep Dennis Malloy, Clerk

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on CACR 12

BILL TITLE: relating to taxes. Providing that an income tax on personal income shall be prohibited.

DATE: 2/2/2019

LOB ROOM: 202

MOTION: (Please check one box)

- OTP
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_ (if offered)
- Interim Study (2nd year)

Moved by Rep. B Southworth Seconded by Rep. Schawberg Vote: 12-8

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_ (if offered)
- Interim Study (2nd year)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote: \_\_\_\_\_

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_ (if offered)
- Interim Study (2nd year)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote: \_\_\_\_\_

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_ (if offered)
- Interim Study (2nd year)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote: \_\_\_\_\_

CONSENT CALENDAR: \_\_\_\_\_ YES \_\_\_\_\_ NO

Minority Report? \_\_\_\_\_ Yes \_\_\_\_\_ No If yes, author, Rep: \_\_\_\_\_ Motion \_\_\_\_\_

Respectfully submitted: Dennis Malloy  
Rep Dennis Malloy, Clerk



2019 SESSION

Ways and Means

Bill #: CACR 12 Motion: ITL AM #: \_\_\_\_\_ Exec Session Date: 2/7/2019

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Almy, Susan W. Chairman	12		
Ames, Richard Vice Chairman	1		
Karrick, David B.	2		
Southworth, Thomas L.	3		
Malloy, Dennis J. Clerk	4		
Schamberg, Thomas C.	5		
Tucker, Edith M.	6		
Bunker, Lisa H.	7		
Gomarolo, Jennie R.	8		
Griffith, Willis T.	9		
Loughman, Tom J. <i>Peasors</i>	10		
Stringham, Jerry M.	11		
Major, Norman L. <i>Holt</i>		2	
Griffin, Mary E.		3	
Ulery, Jordan G.		4	
Abrami, Patrick F.		1	
Burns, Charles C.S.		5	
Doucette, Fred G.		6	
Edwards, Jess C.		7	
Bershtein, Alan		8	
<b>TOTAL VOTE:</b>	<b>12</b>	<b>8</b>	



# Hearing Minutes

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON CACR 12

**BILL TITLE:** relating to taxes. Providing that an income tax on personal income shall be prohibited.

**DATE:** January 24, 2019

**LOB ROOM:** 202                      **Time Public Hearing Called to Order:** 2:44 p.m.

**Time Adjourned:** 2:55 p.m.

**Committee Members:** Reps. Almy, Malloy, Karrick, Schamberg, Bunker, Gomarlo, Griffith, Loughman, Stringham, Ulery, Abrami, Burns, Doucette, Edwards and Bershtein

**Bill Sponsors:**

Rep. Harrington

Rep. Cordelli

TESTIMONY

\* Use asterisk if written testimony and/or amendments are submitted.

\* Rep Cordelli, Supports, Introduced the amendment. This constitutional amendment concurrent resolution prohibits the adoption of a tax on earned income.

Joseph Haas, Gilmanton- Same recommendation as CACR 11.

Shaun Thomas, NHDRA- Language is not specifically clear to exclude I & D tax.

Respectfully Submitted,

  
Rep. Dennis Malloy, Clerk

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON CACR 12

BILL TITLE: relating to taxes. Providing that an income tax on personal income shall be prohibited.

DATE: 1/24/2019

ROOM: 202

Time Public Hearing Called to Order: 2:44

Time Adjourned: 2:55

(please circle if present)

Committee Members: Reps. Almy, Ames, Malloy, Karrick, Southworth, Schamberg, Tucker, Bunker, Gomarolo, Griffith, Loughman, Stringham, Major, M. Griffin, Ulery, Abrami, Burns, Doucette, Edwards and Bershtein

Bill Sponsors:

Rep. Harrington

Rep. Cordelli

TESTIMONY

\* Use asterisk if written testimony and/or amendments are submitted.

\* Rep Cordelli introduces - supports this amendment  
This Constt Amendment concerns resolution  
prohibits the adoption of a tax on earned  
income

Joseph HAAS - Gilmanton  
Same recommendation as CACR 11  
oppose.

Shawn Thomas. DPA - language is not specifically  
clear to exclude ~~ITD~~ I+D tax

Empty lines for additional testimony.

# Testimony

CACR12

Condelle  
1/24/2019

**Part 2, Form of Government, New Hampshire State Constitution.**

**[Art.] 6. [Valuation and Taxation.]** The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and property when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years, at least, and as much oftener as the general court shall order.

June 2, 1784

Amended 1903 to permit taxes on other classes of property including franchises and property passing by inheritances.

**[Art.] 6-a. [Use of Certain Revenues Restricted to Highways.]** All revenue in excess of the necessary cost of collection and administration accruing to the state from registration fees, operators' licenses, gasoline road tolls or any other special charges or taxes with respect to the operation of motor vehicles or the sale or consumption of motor vehicle fuels shall be appropriated and used exclusively for the construction, reconstruction and maintenance of public highways within this state, including the supervision of traffic thereon and payment of the interest and principal of obligations incurred for said purposes; and no part of such revenues shall, by transfer of funds or otherwise, be diverted to any other purpose whatsoever.

November 29, 1938

**[Art.] 6-b. [Use of Lottery Revenues Restricted to Educational Purposes.]** All moneys received from a state-run lottery and all the interest received on such moneys shall, after deducting the necessary costs of administration, be appropriated and used exclusively for the school districts of the state. Such moneys shall be used exclusively for the purpose of state aid to education and shall not be transferred or diverted to any other purpose.

November 6, 1990

***[Art.] 6-c. [Income Tax Prohibited.] The General Court is prohibited from adopting a tax on earned personal income.***



# Bill as Introduced

CACR 12 - AS INTRODUCED

2019 SESSION

19-0614  
06/08

CONSTITUTIONAL AMENDMENT  
CONCURRENT RESOLUTION **12**

RELATING TO: taxes.

PROVIDING THAT: an income tax on earned personal income shall be prohibited.

SPONSORS: Rep. Harrington, Straf. 3; Rep. Cordelli, Carr. 4

COMMITTEE: Ways and Means

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ANALYSIS

This constitutional amendment concurrent resolution prohibits the adoption of a tax on earned personal income in New Hampshire.

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Explanation: Matter added to current law appears in *bold italics*.  
Matter removed from current law appears [~~in brackets and struck through.~~]  
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type



STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Nineteen*

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: taxes.

PROVIDING THAT: an income tax on earned personal income shall be prohibited.

*Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:*

1 I. That the second part of the constitution be amended by inserting after article 6-b the  
2 following new article:

3 [Art.] 6-c. [Income Tax Prohibited.] The General Court is prohibited from adopting a tax on  
4 earned personal income.

5 II. That the above amendment proposed to the constitution be submitted to the qualified  
6 voters of the state at the state general election to be held in November, 2020.

7 III. That the selectmen of all towns, cities, wards and places in the state are directed to  
8 insert in their warrants for the said 2020 election an article to the following effect: To decide  
9 whether the amendments of the constitution proposed by the 2019 session of the general court shall  
10 be approved.

11 IV. That the wording of the question put to the qualified voters shall be:  
12 "Are you in favor of amending the second part of the constitution by inserting after article 6-b a new  
13 article to read as follows:

14 [Art.] 6-c. [Income Tax Prohibited.] The General Court is prohibited from adopting a tax on  
15 earned personal income."

16 V. That the secretary of state shall print the question to be submitted on a separate ballot  
17 or on the same ballot with other constitutional questions. The ballot containing the question shall  
18 include 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made  
19 in either of the squares, the ballot shall not be counted on the question. The outside of the ballot  
20 shall be the same as the regular official ballot except that the words "Questions Relating to  
21 Constitutional Amendments proposed by the 2019 General Court" shall be printed in bold type at  
22 the top of the ballot.

23 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment,  
24 it becomes effective when the governor proclaims its adoption.

25 VII. Voters' Guide.

26 AT THE PRESENT TIME, the state legislature has the authority to adopt a tax on  
27 earned personal income.

28 IF THE AMENDMENT IS ADOPTED, the state legislature will be prohibited from

- 1 adopting a tax on earned personal income.