

CACR 2 - AS INTRODUCED

2021 SESSION

21-0022
06/08

CONSTITUTIONAL AMENDMENT
CONCURRENT RESOLUTION **2**

RELATING TO: taxes.

PROVIDING THAT: any broad-based sales tax shall be prohibited.

SPONSORS: Rep. Harrington, Straf. 3; Rep. Potucek, Rock. 6; Rep. Greene, Hills. 37; Rep. Torosian, Rock. 14; Rep. Wuelper, Straf. 3; Rep. Aron, Sull. 7

COMMITTEE: Ways and Means

ANALYSIS

This constitutional amendment concurrent resolution prohibits the adoption of any broad-based sales tax in New Hampshire not in effect as of January 1, 2021.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type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

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: taxes.

PROVIDING THAT: any broad-based sales tax 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. [Broad-Based Sales Tax Prohibited.] The General Court is prohibited from adopting
4 any broad-based sales tax not in effect as of January 1, 2021.

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, 2022.

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 2022 election an article to the following effect: To decide
9 whether the amendments of the constitution proposed by the 2021 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. [Broad-Based Sales Tax Prohibited.] The General Court is prohibited from adopting
15 any broad-based sales tax not in effect as of January 1, 2021."

16 V. That the secretary of state shall print the question to be submitted on a separate ballot or on
17 the same ballot with other constitutional questions. The ballot containing the question shall include
18 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in either
19 of the squares, the ballot shall not be counted on the question. The outside of the ballot shall be the
20 same as the regular official ballot except that the words "Questions Relating to Constitutional
21 Amendments proposed by the 2021 General Court" shall be printed in bold type at the top of the
22 ballot.

23 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it
24 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 broad-
27 based sales tax.

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

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- 1 adopting any broad-based sales tax that was not in effect as of January 1, 2021.