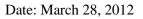
Senator Steve Vick District 3, Idaho Senate

Guest Editorial



Amendment for 2/3 Vote for Tax Increases Important Change to Idaho's Constitution By Idaho Senator Steve Vick

This session, I introduced House Joint Resolution (HJR) 1 to amend the Idaho Constitution to add a simple but significant sentence to the section dealing with passing legislation: "No bill that provides for a net increase in revenue, whether through fees or taxes, shall become law without the concurrence of two-thirds of the members of each house."

This addition to the Idaho Constitution would require a two-thirds vote in both houses of the Idaho Legislature to any proposed tax or fee increase, specifically those changes to the tax code that increase the amount of revenue the state government receives in taxes. Amending the Idaho Constitution requires a two-thirds vote from each house of the Legislature followed by a majority vote of the people in the next general election. I would like to lay out the case to all Idahoans about why this amendment is an important reform to how our state government operates.

When considering taxes and our liberty, I think of a quote from Daniel Webster, during the famous Supreme Court case *McCullough v. Maryland*, stating "An unlimited power to tax involves, necessarily, a power to destroy." I believe there is an important relationship between taxes and individual freedom: any time you raise taxes, you take a little bit of freedom away from those you are taxing. Therefore, it is important that the Legislature puts this in place to ensure that proposals which have a deep impact on our liberties are deliberative and have widespread support from our elected representatives. This amendment will help keep taxes low in Idaho, which will have a positive impact, not only on our freedoms, but also on our economic competitiveness.

I have received many questions about the "net increase in revenue" wording in the amendment. This word choice is crucial because it is the true definition of a tax or fee increase— namely a change in tax rates that takes a greater amount of money out of the private sector and into the government's coffers. Some changes to the tax code may be revenue neutral, although those changes raise some tax rates while lowering others. This type of measure would not require two-thirds votes in the Legislature under the adopted amendment. Tax cuts would also not require a two-thirds vote.

This idea for a supermajority requirement is not a brand new idea. Currently, 16 states have provisions requiring a supermajority to raise taxes. These requirements are popular, too: All of the provisions were enacted by voters through initiatives or referenda. In 2010, both Washington and California passed ballot initiatives that require supermajority requirements in their legislatures for any tax increases.

This amendment went to the floor of the Idaho House last week, where it received a majority vote. Although I am pleased with this result, this is not the two-thirds required for passage.

If I am re-elected and return to the Idaho Senate next year, I will bring forward this important change to the Idaho Constitution which places important restraints on the Legislature's powers and provides an additional protection for personal liberties against potentially intrusive government policies. Widespread