



General Assembly

**Proposed Senate Joint  
Resolution No. 8**

*January Session, 2019*

LCO No. 1062



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Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
SEN. KELLY, 21st Dist.

**RESOLUTION PROPOSING AN AMENDMENT TO THE STATE  
CONSTITUTION CONCERNING THE PASSAGE OF NEW OR  
INCREASED STATE TAXES.**

Resolved by this Assembly:

- 1 That article third of the Constitution be amended to require that any
- 2 enactment of a new or increased tax by the General Assembly be offset
- 3 by the reduction or elimination of an unfunded state mandate on
- 4 municipalities, with the value of each to be determined by the
- 5 legislative Office of Fiscal Analysis.

***Statement of Purpose:***

To provide tax relief to taxpayers at the local level when taxes are added or increased at the state level.