



General Assembly

**Proposed Senate Joint
Resolution No. 10**

January Session, 2019

LCO No. 1590



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Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. SAMPSON, 16th Dist.

**RESOLUTION PROPOSING A CONSTITUTIONAL AMENDMENT
PROHIBITING THE IMPOSITION OF RETROACTIVE TAXES.**

Resolved by this Assembly:

- 1 That article third of the Constitution be amended to prohibit the
- 2 General Assembly from authorizing an increase in any tax or the
- 3 imposition of any new tax if such increase or imposition would have
- 4 retroactive effect.

Statement of Purpose:

To prohibit the imposition of retroactive taxes.