

SESSION OF 2022

**SUPPLEMENTAL NOTE ON SENATE CONCURRENT  
RESOLUTION NO. 1620**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SCR 1620, if adopted by a two-thirds majority of each chamber of the Kansas Legislature and approved by voters, would amend the *Kansas Constitution* to require a supermajority of two-thirds of the members of each chamber to pass any bill creating a new state tax or increasing the rate of any existing state income, sales, compensating use, excise, property, estate, or inheritance tax or any combination thereof.

The resolution requires the following explanatory statement to be printed on the ballot with the text of the amendment if it is submitted to the voters for their approval:

Beginning on July 1, 2023, this amendment would require a supermajority of two-thirds of all members of the House of Representatives and Senate to pass bills to enact or amend any law creating any new state tax or increasing the rate of existing state income tax, sales tax, compensating use tax, other excise tax, property tax, estate or inheritance tax, or a tax in the nature of such taxes.

A vote for this proposition would require a supermajority of two-thirds of each house of the legislature to pass bills enacting or

---

\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

amending laws creating new state taxes or increasing the rate of existing state taxes.

A vote against this proposition would not make any changes to the constitution and would continue the present constitutional authority of the legislature related to vote requirements for the passage of bills.

If approved by two-thirds of the Legislature, the text of the resolution and the yea and nay votes of both the Kansas House of Representatives and the Kansas Senate would be published in the journals of both chambers.

The resolution requires the proposed constitutional amendment be submitted to voters at the general election held on November 8, 2022, unless a special election is called at a sooner date by concurrent resolution of the Legislature, in which case the amendment would be submitted to the voters at the special election.

## **Background**

The concurrent resolution was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

### ***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, **proponent** testimony was provided by representatives of Americans for Prosperity-Kansas and the Kansas Chamber of Commerce, stating the amendment would encourage legislators to be more effective and efficient in spending state revenues. Written-only proponent testimony was provided by a representative of the Kansas Policy Institute.

**Opponent** testimony was provided by representatives of Economic Lifelines, Kansas Action for Children, and Kansas

Contractors Association, stating the amendment would constrain the State's ability to provide services to its residents and impede the State's ability to respond to evolving economic circumstances. Written-only opponent testimony was provided by representatives of American Council of Engineering Companies of Kansas, Greater Kansas City Chamber of Commerce, Kansas Association of School Boards, Kansas National Education Association, and Overland Park Chamber of Commerce.

No other testimony was provided.

### **Fiscal Information**

No fiscal note was available at the time the Senate Committee took action on the resolution.

Taxation; constitutional amendment; tax increases; supermajority