

# House Joint Resolution 14

Sponsored by Representatives GOMBERG, POST

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Proposes amendment to Oregon Constitution to replace term "declaration of emergency" with term "early implementation date" in those bills that Legislative Assembly determines need to go into effect earlier than 91st day following adjournment sine die of session at which bills are enacted. Requires bills with early implementation date to state justification for early implementation. Authorizes courts of law to review justification statement to ascertain veracity and accuracy of statement. Authorizes court to strike early implementation date if justification statement is not truthful or accurate.

Refers proposed amendment to people for their approval or rejection at next regular general election.

## JOINT RESOLUTION

**Be It Resolved by the Legislative Assembly of the State of Oregon:**

**PARAGRAPH 1.** Section 28, Article IV, section 15a, Article V, sections 1a and 14, Article IX, and section 3, Article X-A of the Constitution of the State of Oregon, are amended to read:

**Sec. 28. (1)** No act shall take effect, until ninety days from the end of the session at which the same shall have been passed, except *[in case of emergency; which emergency shall be]* **when an early implementation date** is declared in the preamble, or in the body of the law.

**(2)** An act that declares an earlier implementation date than ninety days from the end of the session at which the act is passed shall also contain a justification statement explaining the factual circumstances for early implementation and how those circumstances differ from normal circumstances.

**(3)** A court of law may review the justification statement described in subsection (2) of this section to ascertain the veracity and accuracy of the justification statement. If the court finds that the justification statement is not fundamentally truthful or accurate, the court shall determine that the early implementation date is not warranted and shall strike the early implementation date and justification statement from the act.

**(4)** A determination to strike the early implementation date from an act does not invalidate any other provision of the act, but shall cause the act to take effect on the later of:

**(a)** Ninety days after the date of the final judicial determination to strike the early implementation date; or

**(b)** The date otherwise assigned by law as the effective date of the act if it had not contained an early implementation date.

**Sec. 15a.** The Governor shall have power to veto single items in appropriation bills, and any provision in new bills declaring an *[emergency]* **early implementation date as described in section 28, Article IV of this Constitution**, without thereby affecting any other provision of such bill.

**Sec. 1a.** No poll or head tax shall be levied or collected in Oregon. The Legislative Assembly shall not declare an *[emergency]* **early implementation date** in any act regulating taxation or ex-

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1    emption.

2       **Sec. 14.** (1) As soon as is practicable after adjournment sine die of an odd-numbered year reg-  
3    ular session of the Legislative Assembly, the Governor shall cause an estimate to be prepared of  
4    revenues that will be received by the General Fund for the biennium beginning July 1. The esti-  
5    mated revenues from corporate income and excise taxes shall be separately stated from the esti-  
6    mated revenues from other General Fund sources.

7       (2) As soon as is practicable after the end of the biennium, the Governor shall cause actual  
8    collections of revenues received by the General Fund for that biennium to be determined. The re-  
9    venues received from corporate income and excise taxes shall be determined separately from the  
10   revenues received from other General Fund sources.

11      (3) If the revenues received by the General Fund from corporate income and excise taxes during  
12   the biennium exceed the amount estimated to be received from corporate income and excise taxes  
13   for the biennium, by two percent or more, the total amount of the excess shall be retained in the  
14   General Fund and used to provide additional funding for public education, kindergarten through  
15   twelfth grade.

16      (4) If the revenues received from General Fund revenue sources, exclusive of those described in  
17   subsection (3) of this section, during the biennium exceed the amount estimated to be received from  
18   such sources for the biennium, by two percent or more, the total amount of the excess shall be re-  
19   turned to personal income taxpayers.

20      (5) The Legislative Assembly may enact laws:

21      (a) Establishing a tax credit, refund payment or other mechanism by which the excess revenues  
22   are returned to taxpayers, and establishing administrative procedures connected therewith.

23      (b) Allowing the excess revenues to be reduced by administrative costs associated with return-  
24   ing the excess revenues.

25      (c) Permitting a taxpayer's share of the excess revenues not to be returned to the taxpayer if  
26   the taxpayer's share is less than a de minimis amount identified by the Legislative Assembly.

27      (d) Permitting a taxpayer's share of excess revenues to be offset by any liability of the taxpayer  
28   for which the state is authorized to undertake collection efforts.

29      (6)(a) Prior to the close of a biennium for which an estimate described in subsection (1) of this  
30   section has been made, the Legislative Assembly, by a two-thirds majority vote of all members  
31   elected to each House, may enact legislation declaring an [*emergency*] **early implementation date**  
32   and increasing the amount of the estimate prepared pursuant to subsection (1) of this section.

33      (b) The prohibition against declaring an [*emergency*] **early implementation date** in an act reg-  
34   ulating taxation or exemption in section 1a, Article IX of this Constitution, does not apply to legis-  
35   lation enacted pursuant to this subsection.

36      (7) This section does not apply:

37      (a) If, for a biennium or any portion of a biennium, a state tax is not imposed on or measured  
38   by the income of individuals.

39      (b) To revenues derived from any minimum tax imposed on corporations for the privilege of  
40   carrying on or doing business in this state that is imposed as a fixed amount and that is nonappor-  
41   tioned (except for changes of accounting periods).

42      (c) To biennia beginning before July 1, 2001.

43      **Sec. 3.** If the Governor declares that a catastrophic disaster has occurred:

44      (1) Notwithstanding sections 10 and 10a, Article IV of this Constitution, the Legislative Assem-  
45   bly may convene in a place other than the Capitol of the State if the Governor or the Legislative

1 Assembly determines that the Capitol is inaccessible.

2 (2) Notwithstanding section 12, Article IV of this Constitution, during any period of time when  
3 members of the Legislative Assembly are unable to compel the attendance of two-thirds of the  
4 members of each house because the catastrophic disaster has made it impossible to locate members  
5 or impossible for them to attend, two-thirds of the members of each house who are able to attend  
6 shall constitute a quorum to do business.

7 (3) In a session of the Legislative Assembly that is called because of the catastrophic disaster  
8 or that was imminent or ongoing at the time the catastrophic disaster was declared, the number of  
9 members of each house that constitutes a quorum under subsection (2) of this section may suspend  
10 the rule regarding reading of bills under the same circumstances and in the same manner that  
11 two-thirds of the members may suspend the rule under section 19, Article IV of this Constitution.

12 (4) Notwithstanding section 25, Article IV of this Constitution, during any period of time when  
13 members of the Legislative Assembly are unable to compel the attendance of two-thirds of the  
14 members of each house because the catastrophic disaster has made it impossible to locate members  
15 or impossible for them to attend, three-fifths of the members of each house who are able to attend  
16 a session described in subsection (3) of this section shall be necessary to pass every bill or joint  
17 resolution.

18 (5) Notwithstanding section 1a, Article IX of this Constitution, the Legislative Assembly may  
19 declare an [*emergency*] **early implementation date** in any bill regulating taxation or exemption,  
20 including but not limited to any bill that decreases or suspends taxes or postpones the due date of  
21 taxes, if the Legislative Assembly determines that the enactment of the bill is necessary to provide  
22 an adequate response to the catastrophic disaster.

23  
24 **PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the**  
25 **people for their approval or rejection at the next regular general election held throughout**  
26 **this state.**