

A bill for an act
proposing an amendment to the Minnesota Constitution, article X, by adding a
section; prohibiting imposition of tax on income; requiring a replacement tax.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **CONSTITUTIONAL AMENDMENT PROPOSED.**

An amendment to the Minnesota Constitution is proposed to the people. If the
amendment is adopted, a section shall be added to article X, to read:

Sec. 9. The legislature may not impose a tax on the income of a resident or nonresident
individual, corporation, partnership, estate, or trust, but must enact an alternative state tax
by January 1, 2013, which replaces at least 80 percent of the state income tax revenue
estimated for taxable year 2013, and thereafter adjusted annually for inflation. The
legislature may not propose an amendment to this section between the years beginning
after December 31, 2010, and ending before January 1, 2013.

Sec. 2. **SUBMISSION TO VOTERS.**

The proposed amendment must be submitted to the people at the 2010 general
election. The question submitted must be:

"Shall the Minnesota Constitution be amended to prohibit the state from imposing
a tax on the income of a resident or nonresident individual, corporation, partnership,
estate, or trust, beginning with taxable years after December 31, 2013, and to require
an alternative state tax that replaces at least 80 percent of the state income tax revenue
estimated for taxable year 2013, and thereafter adjusted annually for inflation?"

Yes
No "