



SPONSOR: Sen. Lawson & Rep. Collins
Sens. Pettyjohn, Wilson; Reps. Hilovsky, Morris, Yearick

DELAWARE STATE SENATE
152nd GENERAL ASSEMBLY

SENATE BILL NO. 218

AN ACT PROPOSING AN AMENDMENT TO ARTICLE VIII OF THE CONSTITUTION OF THE STATE OF DELAWARE RELATING TO THE POWER OF THE STATE TO IMPOSE TAXES UPON THE PEOPLE OF THE STATE OF DELAWARE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each house thereof concurring therein):

1 Section 1. Amend Article VIII of the Delaware Constitution by making deletions as shown by strike through and
2 insertions as shown by underline as follow:

3 § 13. The States power to tax is strictly limited to the purpose of financing necessary and essential government
4 operations. The power to tax shall not be used for any other purpose. The use of excise taxes and other similar taxes for any
5 other purpose is strictly prohibited.

SYNOPSIS

This Act is the first leg of a constitutional amendment that states that the power to tax should be limited and reserved solely for the purpose of financing necessary and essential governmental programs and operations and for no other purpose. The unlimited power to tax constitutes the inherent power to coerce and destroy. Such use of the government's power to tax is an abuse of power never intended or authorized by the people of the State of Delaware. This constitutional amendment is intended to protect the people of the State of Delaware from abusive, coercive, and destructive taxing schemes.

This Act requires a greater than majority vote for passage because § 1 of Article XVI of the Delaware Constitution requires the affirmative vote of two-thirds of the members elected to each house of the General Assembly to amend the Delaware Constitution. Amending the Delaware Constitution requires not only the passing of the changes in this Act, but also passage of the same changes after the next general election by the next General Assembly.

Author: Senator Lawson