



SPONSOR: Sen. Bonini

DELAWARE STATE SENATE
151st GENERAL ASSEMBLY

SENATE BILL NO. 335

AN ACT PROPOSING THE AMENDMENT TO ARTICLE VIII OF THE DELAWARE CONSTITUTION RELATING TO REVENUE AND TAXATION.

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, § 11 of the Delaware Constitution by making deletions as shown by strike through
2 and insertions as shown by underline as follows:

3 § 11. Imposition or levy of new taxes or license fees.

4 Section 11. (a) No tax or license fee may be imposed or levied except pursuant to an act of the General Assembly
5 adopted with the concurrence of three-fifths of all members of each House. No tax or license fee may be imposed or levied
6 by a political subdivision of the State of Delaware without the consent of the General Assembly provided pursuant to an act
7 of the General Assembly adopted with the concurrence of three-fifths of all members of each House.

8 (b) Prior to the beginning of each fiscal year of the State, the General Assembly shall appropriate revenues of the
9 State to pay interest on its debt to which it has pledged its faith and credit and which interest is payable in the year for
10 which such appropriation is made and to pay the principal of such debt, payable in such year, whether at maturity or
11 otherwise. To the extent that insufficient revenues of the State are available to pay principal of and interest on such debt
12 when due and payable, the first public moneys of the State thereafter received shall be set aside and applied to the payment
13 of the principal of and interest on such debt. To make up for such insufficient revenues, the General Assembly may increase
14 the rate of taxes and fees without regard to the limitations of subsection (a) hereof after the failure to pay when due the
15 principal of and interest on such debt.

16 (c) This amendment shall not apply to any tax or license fee authorized by an act of the General Assembly but not
17 effective upon the effective date of this amendment.

SYNOPSIS

This is the first leg of a constitutional amendment. Recent court decisions have been interpreted to require tax increases without the confirmation or consent of the General Assembly or local elected bodies. This proposed amendment makes it clear that only elected officials have the power to tax Delaware citizens.

Author: Senator Bonini