

CONSTITUTIONAL AMENDMENTS, APPROVED

CHAPTER 508

TAX LEVIES

Senate Concurrent Resolution "L", chapter 482, 1965 Session Laws, proposed by the Thirty-ninth Legislative Assembly of the state of North Dakota providing for the amendment of section 175 of the Constitution of the state of North Dakota, relating to the levy of taxes and to the adoption of federal definitions of income, deductions from income, and taxable income for purposes of state personal income, unincorporated business and corporation taxation and to the adoption of federal definitions of gross estate and deductions from gross estate for purposes of state estate taxation by adding the words "Notwithstanding the foregoing or any other provisions of this Constitution, the legislative assembly, in any law imposing a tax or taxes on, in respect to or measured by income, may define the income on, in respect to or by which such tax or taxes are imposed or measured or may define the tax itself by reference to any provision of the laws of the United States as the same may be or become effective at any time or from time to time, and may prescribe exceptions or modifications to any such provision" so as to read as follows:

Be It Enacted by the People of the State of North Dakota:

§ 1. Amendment.) Section 175 of the Constitution of the state of North Dakota is hereby amended and reenacted to read as follows:

SECTION 175. No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied. Notwithstanding the foregoing or any other provisions of this Constitution, the legislative assembly, in any law imposing a tax or taxes on, in respect to or measured by income, may define the income on, in respect to or by which such tax or taxes are imposed or measured or may define the tax itself by reference to any provision of the laws of the United States as the same may be or become effective at any time or from time to time, and may prescribe exceptions or modifications to any such provision.

Approved September 6, 1966.

46,052 to 37,743

Note: This was measure No. 1 on the primary election ballot.