

128th General Assembly
Regular Session
2009-2010

. J. R. No.

JOINT RESOLUTION

Proposing to amend Section 3 of Article XII and to
repeal Sections 9 and 13 of Article XII of the
Constitution of the State of Ohio to prohibit a
state tax on or measured by income or revenue and
any estate or inheritance tax, to authorize a tax
on all retail sales of new goods and services not
for use in a trade or business, and to provide for
a rebate for families to offset some or all of
their tax liability.

Be it resolved by the General Assembly of the State of Ohio,
three-fifths of the members elected to each house concurring
herein, that there shall be submitted to the electors of the
state, in the manner prescribed by law at the election to be held
on the first Tuesday after the first Monday in November 2010, a
proposal to amend Section 3 of Article XII and to repeal Sections
9 and 13 of Article XII of the Constitution of the State of Ohio,
such amended Section to read as follows:

ARTICLE XII

Section 3. (A) Laws may be passed providing for:

(A)(1) An excise tax on all retail sales of tangible personal
property not previously subject to a retail sale, on the use,
storage, or consumption thereof in this state if purchased outside
this state, and on services, to be levied on the basis of the
price of the transaction, if such property or services are not

purchased for resale by, or use in, a trade or business. If a law 24
providing for such taxes is passed pursuant to this section, the 25
law shall provide that each family, qualified according to law, 26
shall receive a monthly rebate equal to the rate of the tax 27
multiplied by one-twelfth of the federal annual poverty guideline 28
applicable to this state and adjusted for family size. Not less 29
than fifty per cent of the excise tax collected by the state shall 30
be returned to the county, school district, city, village, or 31
township in which said excise tax originates, or to any of the 32
same, as may be provided by law. 33

(2) Taxes on the production of coal, oil, gas, and other 34
minerals; 35

(3) Taxes described in Section 5a of this article. 36

(B) On and after July 1, 2013, the following forms of 37
taxation are prohibited: 38

(1) The taxation of decedents' estates or of the right to 39
receive or succeed to such estates, and the rates of such taxation 40
may be uniform or may be graduated based on the value of the 41
estate, inheritance, or succession. Such tax may also be levied at 42
different rates upon collateral and direct inheritances, and a 43
portion of each estate may be exempt from such taxation as 44
provided by law. 45

(B); 46

(2) The taxation of incomes, and the rates of such taxation 47
may be either uniform or graduated, and may be applied to such 48
incomes and with such exemptions as may be provided by law or 49
revenue, or a tax measured by income or revenue, except for a tax 50
on or measured by insurance premiums received by an insurance 51
company or taxes on income by a municipal corporation pursuant to 52
Article XVIII of the Constitution of the State of Ohio. 53

(C) Excise and franchise taxes and for the imposition of 54

~~taxes upon the production of coal, oil, gas, and other minerals,~~ 55
~~except that no excise tax shall be levied or collected upon the~~ 56
~~sale or purchase of food for human consumption off the premises~~ 57
~~where sold.~~ 58

EFFECTIVE DATE AND REPEAL 59

If adopted by a majority of electors voting on this 60
amendment, the amendment shall take effect immediately, and 61
existing Section 3 and Sections 9 and 13 of Article XII of the 62
Constitution of Ohio shall be repealed from that effective date. 63

SCHEDULE 64

The General Assembly shall enact all laws necessary to 66
effectuate the provisions of this constitutional amendment on or 67
before July 1, 2013. 68