

2008 SESSION

INTRODUCED

082514616

HOUSE JOINT RESOLUTION NO. 21

Offered January 9, 2008

Prefiled December 7, 2007

Proposing an amendment to Article X of the Constitution of Virginia by adding a section numbered 5-A, relating to entities that may impose taxes.

Patrons—Marshall, R.G. and Frederick

Referred to Committee on Privileges and Elections

RESOLVED by the House of Delegates, the Senate concurring, a majority of the members elected to each house agreeing, That the following amendment to the Constitution of Virginia be, and the same hereby is, proposed and referred to the General Assembly at its first regular session held after the next general election of members of the House of Delegates for its concurrence in conformity with the provisions of Section 1 of Article XII of the Constitution of Virginia, namely:

Amend Article X of the Constitution of Virginia by adding a section numbered 5-A as follows:

ARTICLE X

TAXATION AND FINANCE

Section 5-A. Restriction on entities that may impose taxes.

No entity other than the Commonwealth, a county, a city, a town, or a regional government shall impose any tax. The provisions of this section shall apply whether or not an entity was imposing a tax prior to the effective date of this section, but shall not affect the validity of any tax imposed and collected prior to the effective date of this section.

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