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HOUSE JOINT RESOLUTION NO. 67

Offered January 9, 2008

Prefiled January 4, 2008

Proposing an amendment to Section 7 of Article X of the Constitution of Virginia, relating to collection and disposition of State revenues; collection of taxes.

Patron—Saxman

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 Section 7 of Article X of the Constitution of Virginia as follows:

ARTICLE X

TAXATION AND FINANCE

Section 7. Collection and disposition of State revenues*; collection of taxes.*

All taxes, licenses, and other revenues of the Commonwealth shall be collected by its proper officers and paid into the State treasury. No money shall be paid out of the State treasury except in pursuance of appropriations made by law; and no such appropriation shall be made which is payable more than two years and six months after the end of the session of the General Assembly at which the law is enacted authorizing the same.

Other than as may be provided for in the debt provisions of this Constitution, the Governor, subject to such criteria as may be established by the General Assembly, shall ensure that no expenses of the Commonwealth be incurred which exceed total revenues on hand and anticipated during a period not to exceed the two years and six months period established by this section of the Constitution.

No law shall require the payment to the Commonwealth of any sales or use tax collected by any person on behalf of the Commonwealth prior to or in anticipation of the collection of the tax.

INTRODUCED