

## States with Legislative Supermajority Requirements to Increase Taxes, 2010

State	Year Adopted	Initiative/Referendum	Vote Required	Major Features of the Requirement
Arizona	1992	I	2/3	Applies to all tax increases.
Arkansas	1934	R	3/4	Applies to all tax increases except those related to sales and alcohol.
California	1979	I	2/3	Applies to all tax increases.
Colorado <sup>1</sup>	1992	I	2/3	Applies to all tax increases. Tax increases automatically sunset unless approved by the voters at the next election.
Delaware	1980	R	3/5	Applies to all tax increases.
Florida	1971	R	3/5	Applies to increases in the corporate income tax only. The state Constitution limits the corporate income tax rate to 5%. A 3/5 vote in the legislature is needed to surpass 5%. If voters are asked to approve the tax increase, it must be approved by 60% of those voting.
Kentucky	2000	R	3/5	Applies to all tax increases. Increases are voted on by the legislature in odd-numbered years.
Louisiana	1966	R	2/3	Applies to all tax increases.
Michigan	1994	R	3/4	Applies to increases in the state property tax only.
Mississippi	1970	R	3/5	Applies to all tax increases.
Missouri <sup>1</sup>	1996	R	2/3	Applies to all tax increases. If the governor declares an emergency, the legislature can raise taxes by a 2/3 vote; otherwise, tax increases over approximately \$70 million need voter approval to pass.
Nevada	1996	I	2/3	Applies to all tax increases.
Oklahoma	1992	I	3/4	Applies to all tax increases.
Oregon	1996	R	3/5	Applies to all tax increases.
South Dakota	1996	R	2/3	Applies to all tax increases.
Washington <sup>1</sup>	1993	I	2/3	Applies to all tax increases. Tax increases producing revenue that does not exceed the spending limit must be approved by a 2/3 legislative vote; tax increases that produce revenue over the limit must receive 2/3 approval by legislature and voters. The 2/3 tax increase supermajority was suspended for two years and reduced to a simple majority through June 30, 2007, by legislation enacted in April 2005. It was again suspended by 2010 legislation, requiring a simple majority through June 30, 2011.

<sup>1</sup> Voter approval is also required to raise taxes in some circumstances

## States with Legislative Supermajority Requirements to Increase Taxes, 2006

State	Year Adopted	Initiative/Referendum	Vote Required	Major Features of the Requirement
Arizona	1992	I	2/3	Applies to all tax increases.
Arkansas	1934	R	3/4	Applies to all tax increases except those related to sales and alcohol.
California	1979	I	2/3	Applies to all tax increases.
Colorado <sup>1</sup>	1992	I	2/3	Applies to all tax increases. Tax increases automatically sunset unless approved by the voters at the next election.
Delaware	1980	R	3/5	Applies to all tax increases.
Florida	1971	R	3/5	Applies to increases in the corporate income tax only. The state Constitution limits the corporate income tax rate to 5%. A 3/5 vote in the legislature is needed to surpass 5%. If voters are asked to approve the tax increase, it must be approved by 60% of those voting.
Kentucky	2000	R	3/5	Applies to all tax increases. Increases are voted on by the legislature in odd-numbered years.
Louisiana	1966	R	2/3	Applies to all tax increases.
Michigan	1994	R	3/4	Applies to increases in the state property tax only.
Mississippi	1970	R	3/5	Applies to all tax increases.
Missouri <sup>1</sup>	1996	R	2/3	Applies to all tax increases. If the governor declares an emergency, the legislature can raise taxes by a 2/3 vote; otherwise, tax increases over approximately \$70 million need voter approval to pass.
Nevada	1996	I	2/3	Applies to all tax increases.
Oklahoma	1992	I	3/4	Applies to all tax increases.
Oregon	1996	R	3/5	Applies to all tax increases.
South Dakota	1996	R	2/3	Applies to all tax increases.
Washington <sup>1,2</sup>	1993	I	2/3	Applies to all tax increases. Tax increases producing revenue that does not exceed the spending limit must be approved by a 2/3 legislative vote; tax increases that produce revenue over the limit must receive 2/3 approval by legislature and voters.

<sup>1</sup> Voter approval is also required to raise taxes in some circumstances

<sup>2</sup> The 2/3 supermajority was suspended for two years and reduced to a simple majority through June 30, 2007, by legislation enacted in April 2005

Source: National Conference of State Legislators (<http://www.ncsl.org/programs/fiscal/tels2005.htm>)

## States with Legislative Supermajority Requirements to Increase Taxes, 2005

State	Year Adopted	Initiative/ Referendum	Vote Required	Major Features of the Requirement
Arizona	1992	I	2/3	Applies to all tax increases.
Arkansas	1934	R	3/4	Applies to all tax increases except those related to sales and alcohol.
California	1979	I	2/3	Applies to all tax increases.
Colorado <sup>1</sup>	1992	I	2/3	Applies to all tax increases. Tax increases automatically sunset unless approved by the voters at the next election.
Delaware	1980	R	3/5	Applies to all tax increases.
Florida	1971	R	3/5	Applies to increases in the corporate income tax only. The state Constitution limits the corporate income tax rate to 5%. A 3/5 vote in the legislature is needed to surpass 5%. If voters are asked to approve the tax increase, it must be approved by 60% of those voting.
Kentucky	2000	R	3/5	Applies to all tax increases. Increases are voted on by the legislature in odd-numbered years.
Louisiana	1966	R	2/3	Applies to all tax increases.
Michigan	1994	R	3/4	Applies to increases in the state property tax only.
Mississippi	1970	R	3/5	Applies to all tax increases.
Missouri <sup>1</sup>	1996	R	2/3	Applies to all tax increases. If the governor declares an emergency, the legislature can raise taxes by a 2/3 vote; otherwise, tax increases over approximately \$70 million need voter approval to pass.
Nevada	1996	I	2/3	Applies to all tax increases.
Oklahoma	1992	I	3/4	Applies to all tax increases.
Oregon	1996	R	3/5	Applies to all tax increases.
South Dakota	1996	R	2/3	Applies to all tax increases.
Washington <sup>1,2</sup>	1993	I	2/3	Applies to all tax increases. Tax increases producing revenue that does not exceed the spending limit must be approved by a 2/3 legislative vote; tax increases that produce revenue over the limit must receive 2/3 approval by legislature and voters.

<sup>1</sup> Voter approval is also required to raise taxes in some circumstances

<sup>2</sup> The 2/3 supermajority was suspended for two years and reduced to a simple majority through June 30, 2007, by legislation enacted in April 2005

Source: National Conference of State Legislators (<http://www.ncsl.org/programs/fiscal/tels2005.htm>)