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Personal Income Taxes

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Initiative Prohibiting Levy of State Personal Income Tax Unless Approved by Majority of Electors and Repealing Present Personal Income Tax.

The undersigned, registered and qualified electors of the State of California, hereby propose an amendment to the Constitution so as to amend ARTICLE XIII, SECTION 11, of the Constitution of the State of California.

STATE OF CALIFORNIA,
County (or City and County) of.....Los Angeles..... } ss.

TO THE HONORABLE, THE SECRETARY OF STATE OF THE STATE OF CALIFORNIA:

We, the undersigned, registered and qualified electors of the State of California residents of.....
....., County (or City and County) of Los Angeles.....
present to the Secretary of State this petition and hereby propose and request that an amendment to the Constitution be submitted to the electors of the State of California, for their adoption or rejection at the next succeeding general election or at any special election called by the Governor prior to such general election amending Article XIII, Section 11, of the Constitution of the State of California.

The Attorney General has entitled and summarized the chief purpose and points of the proposed measure as follows:

PERSONAL INCOME TAXES. Initiative. Amends Constitution, Article XIII Section 11. Declares no law imposing income tax on individual or natural person, or his estate or trust, shall be valid unless approved by majority of electors after initiative proceedings therefor, or after submission thereto, as provided for Constitutional amendments proposed by Legislature, at next general election following its passage by two-thirds of all members of each House of Legislature. Repeals 1935 Personal Income Tax Act, Chapter 329, Statutes 1935, and similar personal income tax laws. Declares liability for taxes then accrued unaffected by such repeal.

The proposed amendment to the Constitution is here set forth in full as follows:
Article XIII, Section 11, of the Constitution of the State of California is hereby amended to read as follows:
Section 11.

Income taxes may be assessed to and collected from persons, corporations, joint stock associations, or companies resident or doing business in this State, or any one or more of them, in such cases and amounts, and in such manner, as shall be prescribed by law; provided that no law for the assessment, levy or collection of an income tax from an individual or natural person, or the estate or trust of an individual or natural person, shall be valid unless approved by a majority of the qualified electors of the State voting thereon after submission thereof by initiative as provided in the Constitution, or unless proposed in the Senate or Assembly and passed by two-thirds vote of all members elected to each House and thereafter approved by a majority of the qualified electors of the State voting thereon after submission thereof at the next general election in the manner provided by law for submission of amendments to the Constitution proposed by the Legislature.

Chapter 329 of the Statutes of 1935, known as "The Personal Income Tax Act of 1935", not having been adopted by the people in accordance herewith is hereby repealed, and any and all other laws for the assessment, levy or collection of an income tax from an individual or natural person, or the estate or trust of an individual or natural person, enacted prior to the adoption hereof in a manner inconsistent with the provisions hereof are hereby repealed, but this repeal shall not affect liability for any tax or penalty levied, assessed or accrued at the date of such repeal, or any law for the collection thereof.