

## LEGISLATIVE RESOLUTION 3CA

## PROPOSED CONSTITUTIONAL AMENDMENT

Passed by the Legislature June 1, 1995

Introduced by Kristensen, 37; Hartnett, 45

THE MEMBERS OF THE NINETY-FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION, RESOLVE THAT:

Section 1. At the primary election in May 1996 the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article IV, section 28:

IV-28 "A Tax Commissioner By January 1, 1997, there shall be a Tax Equalization and Review Commission. The members of the commission shall be appointed by the Governor with the advice and consent of the Senate. He as provided by law. The commission shall have jurisdiction over the administration of the revenue laws of the state, and together with the Governor, Secretary of State, State Auditor and State Treasurer shall have power to review and equalize assessments of property for taxation within the state. He and shall have such other powers and perform such other duties as the Legislature may provide. His term The terms of office and compensation of members of the commission shall be as provided by law.

A Tax Commissioner shall be appointed by the Governor with the approval of the Legislature. The Tax Commissioner may have jurisdiction over the administration of the revenue laws of the state and such other duties and powers as provided by law. The Tax Commissioner shall serve at the pleasure of the Governor."

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

"A constitutional amendment to establish and provide powers and duties for the Tax Equalization and Review Commission, to eliminate the equalization powers of the Tax Commissioner, Governor, Secretary of State, State Auditor, and State Treasurer, and to provide for appointment of a Tax Commissioner and provide for powers and duties. For  
Against".