

CA CR 10 - AS INTRODUCED

2026 SESSION

26-2528

08/09

CONSTITUTIONAL AMENDMENT

CONCURRENT RESOLUTION **10**

RELATING TO: the adoption of tax laws.

PROVIDING THAT: no law shall establish or increase a state-imposed tax unless adopted by not less than two-thirds of the members present and voting.

SPONSORS: Rep. McFarlane, Graf. 18; Rep. Farrington, Straf. 8; Rep. Tom Mannion, Hills. 1; Rep. Morton, Hills. 39; Rep. Sellers, Graf. 10; Rep. Spillane, Rock. 2; Rep. Kofalt, Hills. 32; Rep. Notter, Hills. 12; Rep. DeVito, Rock. 8; Sen. Lang, Dist 2; Sen. Sullivan, Dist 18

COMMITTEE: Ways and Means

ANALYSIS

This constitutional amendment concurrent resolution requires any bill establishing or increasing a state-imposed tax to originate in the House of Representatives and be adopted by not less than two-thirds of the members present and voting.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: the adoption of tax laws.

PROVIDING THAT: no law shall establish or increase a state-imposed tax unless adopted by not less than two-thirds of the members present and voting.

Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:

1 I. That the second part of the constitution be amended by inserting after article 18-a the
2 following new article:

3 [Art.] 18-b. [Tax Bills Originate In House.] No law, bill, resolution, or other instrument that has
4 the purpose or effect of establishing any new state tax or increasing any state tax shall originate in
5 the House of Representatives unless adopted by roll call vote of not less than two-thirds of the
6 members present and voting, provided that in no case shall fewer than three-fifths of the full
7 membership of the House be required.

8 II. That the above amendment proposed to the constitution be submitted to the qualified
9 voters of the state at the state general election to be held in November, 2026.

10 III. That the selectmen of all towns, cities, wards and places in the state are directed to
11 insert in their warrants for the said 2026 election an article to the following effect: To decide
12 whether the amendments of the constitution proposed by the 2026 session of the general court shall
13 be approved.

14 IV. That the wording of the question put to the qualified voters shall be:
15 “Are you in favor of amending the second part of the constitution by inserting after article 18-a a
16 new article to read as follows:

17 [Art.] 18-b. [Tax Bills Originate In House.] No law, bill, resolution, or other instrument that has
18 the purpose or effect of establishing any new state tax or increasing any state tax shall originate in
19 the House of Representatives unless adopted by roll call vote of not less than two-thirds of the
20 members present and voting, provided that in no case shall fewer than three-fifths of the full
21 membership of the House be required.”

22 V. That the secretary of state shall print the question to be submitted on a separate ballot
23 with other constitutional questions or on the official ballot. The ballot containing the question shall
24 include 2 ovals next to the question allowing the voter to vote “Yes” or “No.” If no oval is marked, the
25 ballot shall not be counted on the question. The outside of the ballot shall be the same as the regular
26 official ballot except that the words “Questions Relating to Constitutional Amendments proposed by
27 the 2026 General Court” shall be printed in bold type at the top of the ballot.

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1 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it
2 becomes effective when the governor proclaims its adoption.

3 VII. Voters' Guide.

4 AT THE PRESENT TIME, tax bills have to originate in the House of Representatives
5 and pass by a majority vote.

6 IF THE AMENDMENT IS ADOPTED, state tax bills will have to originate in the
7 House of Representatives and pass by at least a two-thirds affirmative vote of the membership.