

CA CR 12 - AS INTRODUCED

2026 SESSION

26-2117
07/08

CONSTITUTIONAL AMENDMENT

CONCURRENT RESOLUTION **12**

RELATING TO: voting on broad-based taxes.

PROVIDING THAT: a supermajority vote of the general court shall be required to enact any broad-based taxes.

SPONSORS: Sen. Lang, Dist 2; Sen. McGough, Dist 11; Sen. Innis, Dist 7; Sen. Gray, Dist 6; Sen. Gannon, Dist 23; Sen. McConkey, Dist 3; Sen. Sullivan, Dist 18; Sen. Abbas, Dist 22; Sen. Avar, Dist 12; Sen. Birdsell, Dist 19; Sen. Murphy, Dist 16; Sen. Rochefort, Dist 1; Sen. Pearl, Dist 17; Sen. Ricciardi, Dist 9

COMMITTEE: Finance

ANALYSIS

This constitutional amendment concurrent resolution would amend the constitution to require a supermajority vote of the general court before any broad-based taxes are enacted.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type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: voting on broad-based taxes.

PROVIDING THAT: a supermajority vote of the general court shall be required to enact any broad-based taxes.

Be it Resolved by the Senate, the House of Representatives 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 5-b the
2 following new article:

3 [Art.] 5-c. [Requiring Supermajority Votes for Broad-Based Taxes.] No law imposing any new
4 tax on personal income, earned or unearned, sales or use, capital gains, inheritance, estate, or death,
5 or any similar broad-based tax scheme, shall be enacted, except by a vote of two-thirds of the
6 members elected to each body of the legislature.

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

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

13 IV. That the wording of the question put to the qualified voters shall be:
14 “Are you in favor of amending the first part of the constitution by inserting after article 5-b a new
15 article to read as follows:

16 [Art.] 5-c. [Requiring Supermajority Votes for Broad-Based Taxes.] No law imposing any new
17 tax on personal income, earned or unearned, sales or use, capital gains, inheritance, estate, or death,
18 or any similar broad-based tax scheme, shall be enacted, except by a vote of two-thirds of the
19 members elected to each body of the legislature.”

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

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

1 VII. Voters' Guide.

2 AT THE PRESENT TIME, the New Hampshire constitution does not require a 2/3
3 majority of the state legislature to adopt broad-based taxes.

4 IF THE AMENDMENT IS ADOPTED, the New Hampshire constitution shall require
5 a 2/3 majority of the state legislature to adopt broad-based taxes.