

CACR 10 - AS AMENDED BY THE HOUSE

5Mar2026... 1059h

2026 SESSION

26-2528

08/09

CONSTITUTIONAL AMENDMENT

CONCURRENT RESOLUTION **10**

RELATING TO: the adoption of tax laws.

PROVIDING THAT: the house of representatives may not adopt based on income.

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

AMENDED ANALYSIS

This constitutional amendment concurrent resolution prohibits the state legislature from adopting and the state from collecting any tax on personal income that was not in effect on January 1, 2026.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type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: the house of representatives may not adopt based on income.

*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. [Taxes Based on Personal Income Prohibited.] The house of representatives shall
4 not adopt a tax on wages, earned income, personal income, or other income of individuals. This
5 prohibition shall apply to any tax measured in whole or in part by personal income, regardless of its
6 designation. Nothing in this article shall prohibit the taxation of businesses, corporations, or other
7 non-individual entities as otherwise permitted under this constitution.

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. [Taxes Based on Personal Income Prohibited.] The house of representatives shall
18 not adopt a tax on wages, earned income, personal income, or other income of individuals. This
19 prohibition shall apply to any tax measured in whole or in part by personal income, regardless of its
20 designation. Nothing in this article shall prohibit the taxation of businesses, corporations, or other
21 non-individual entities as otherwise permitted under this constitution."

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, the house of representatives may adopt a tax on personal
5 income.

6 IF THE AMENDMENT IS ADOPTED, the house of representatives may not adopt a
7 tax on personal income.