



are fully effective).

**Background information.** The bill's supermajority requirement would clearly apply to increases in the individual income, general sales, and motor vehicle sales taxes. It probably would apply to the corporate franchise tax, as well, since the tax is imposed on the net income of corporations. Whether the bill's requirement applies to excise taxes (such as the tax on motor fuels, cigarettes, and alcoholic beverages) or other special taxes will depend upon whether these taxes are considered taxes on "sales" or "income." Many of these taxes are imposed on a per unit basis (e.g., per gallon or cigarette) or on gross receipts. Imposition of these taxes may or may not be triggered by a "sale." Each tax would need to be analyzed separately. Compare, e.g., Minn. Stat. § 297F.05, subd. 1 (the tax on cigarettes is "imposed on the sale of cigarettes") with Minn. Stat. § 296A.07, subd. 7 (gasoline tax imposed on "use" of gasoline on public highways or the first distributor who "received" the product in the state). Some taxes, such as gross receipts taxes, could be considered taxes on income (since gross receipts are equivalent to gross income) or sales taxes (the bases of some state sales taxes are expressed in terms of "gross receipts").

The Minnesota Constitution requires extraordinary majorities of the legislature for:

- A two-thirds majority is required to enact a law or appropriation over a governor's veto or item veto. Minn. Const. art. IV § 23.
- A two-thirds majority is required to enact a "general banking law." Minn. Const. art. IV § 26 (interpreted by the Supreme Court to refer to banking laws authorizing issuance of circulating notes - essentially banks with monetary powers).
- A two-thirds majority is required to submit calling a constitutional convention to the voters. Minn. Const. art. IX § 2.
- A three-fifth majority is required to authorize state debt to acquire or better state lands and buildings. Minn. Const. art. XI § 5(a).
- A two-thirds majority of the Senate is required to convict an impeached official. Minn. Const. art. VIII § 1.

**2 Submission to voters.** Provides the ballot question for the constitutional amendment.