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FISCAL IMPACT REPORT

SPONSOR:	Vernon	DATE TYPED:	02/10/00	HB	
SHORT TITLE:	Judicial Taxation			SB	SJR 13
				ANALYST:	Dunbar

APPROPRIATION

Appropriation Contained		Estimated Additional Impact	Recurring or Non-Rec	Fund Affected
FY00	FY01	FY00		
		See Narrative		

(Parenthesis () Indicate Expenditure Decreases)

Duplicates/Conflicts with/Companion to/Relates to

SOURCES OF INFORMATION

LFC files

SUMMARY

Synopsis of Bill

SJR 13 requests the US congress to prepare and submit to the several states the following amendment to the U S constitution:

"Neither the supreme court nor any inferior court of the United States shall have the power to instruct or order a state or a political subdivision thereof, or an official of such a state or political subdivision, to levy or increase taxes."

The bill further notes that:

- this application constitutes a continuing application in accordance with Article 5 of the US constitution.
- that legislatures of the several states that have not made a similar application be requested to apply to the US congress to prepare and submit the amendment to the states.
- that copies of this resolution be transmitted to the president of the US, the presiding officer of each house in each of the states, the speaker of the US house of representatives, the president pro tempore of the US senate and each member of the NM congressional delegation.

Significant Issues

SJR 13 affirms that:

- the separation of powers is fundamental to the constitution of the US .
- under the US constitution, the states are to determine public policy.

- •it is the duty of the judiciary to interpret the law.
- •our present federal government has strayed from the intent of our founding fathers and the US constitution.
- •these mandates by way of statute, rule or judicial decision have forced state governments to serve as the administrative arm of the federal government.
- •some federal districts courts with the acquiescence of the US supreme court continue to order states to levy or increase taxes to comply with the federal mandates.
- •that these court actions violate the US constitution and the legislative process.
- •that several states, including Alabama, Alaska, Arizona, Colorado, Delaware, Louisiana, Massachusetts, Michigan, Missouri, Nevada, New York, Oklahoma, South Dakota, Tennessee and Utah, have petitioned the US congress to propose an amendment to the US constitution.
- •the amendment was previously introduced in the US congress.
- •the amendment seeks to prevent federal courts from levying or increasing taxes without representation of the people.

BD/njw