

## HOUSE JOINT RESOLUTION NO. HJ0014

Prohibition on income tax-business and personal.

Sponsored by: Representative(s) Jennings, Bear and Fortner  
and Senator(s) Biteman

## A JOINT RESOLUTION

for

1 A JOINT RESOLUTION proposing to amend the Wyoming  
2 Constitution to prohibit the imposition of an income tax on  
3 persons or businesses; repealing a provision; and providing  
4 a ballot statement.

5

6 *BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF WYOMING,*  
7 *two-thirds of all the members of the two houses, voting*  
8 *separately, concurring therein:*

9

10 **Section 1.** The following proposal to create Wyoming  
11 Constitution, Article 15, Section 21 is proposed for  
12 submission to the electors of the State of Wyoming at the  
13 next general election for approval or rejection to become  
14 valid as a part of the Constitution if ratified by a majority  
15 of the electors at the election:

1

2           **Article 15, Section 21. Income tax prohibited.**

3

4 No tax shall be imposed or levied upon the net or gross income  
5 of natural persons or entities conducting business for profit  
6 in the state, including but not limited to, proprietorships,  
7 partnerships, trusts, corporations, companies, or any other  
8 type of association. For purposes of this section, net or  
9 gross income includes but is not limited to wages and  
10 benefits, earnings, commissions, royalties, pensions and  
11 other retirement benefits, business or pass-through entity  
12 income, income from investments, pass-through or distributed  
13 income from trusts, or gains derived from the sale or other  
14 disposition of property. Nothing in this section shall be  
15 construed as prohibiting the imposition of any other type of  
16 tax in existence on January 1, 2021, including but not limited  
17 to, ad valorem, excise, franchise, or other taxes.

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19           **Section 2.** Article 15, Section 18 is repealed.

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21           **Section 3.** That the Secretary of State shall endorse  
22 the following statement on the proposed amendment:

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1 This amendment will prohibit the imposition of a personal or  
2 business income tax and will repeal a constitutional  
3 provision that currently allows for the imposition of an  
4 income tax provided full credit against tax liability is  
5 allowed.

6

7

(END)