

# CONSTITUTIONAL AMENDMENTS, APPROVED

## CHAPTER 508

### TAX LEVIES

Senate Concurrent Resolution "L", chapter 482, 1965 Session Laws, proposed by the Thirty-ninth Legislative Assembly of the state of North Dakota providing for the amendment of section 175 of the Constitution of the state of North Dakota, relating to the levy of taxes and to the adoption of federal definitions of income, deductions from income, and taxable income for purposes of state personal income, unincorporated business and corporation taxation and to the adoption of federal definitions of gross estate and deductions from gross estate for purposes of state estate taxation by adding the words "Notwithstanding the foregoing or any other provisions of this Constitution, the legislative assembly, in any law imposing a tax or taxes on, in respect to or measured by income, may define the income on, in respect to or by which such tax or taxes are imposed or measured or may define the tax itself by reference to any provision of the laws of the United States as the same may be or become effective at any time or from time to time, and may prescribe exceptions or modifications to any such provision" so as to read as follows:

*Be It Enacted by the People of the State of North Dakota:*

**§ 1. Amendment.)** Section 175 of the Constitution of the state of North Dakota is hereby amended and reenacted to read as follows:

SECTION 175. No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied. Notwithstanding the foregoing or any other provisions of this Constitution, the legislative assembly, in any law imposing a tax or taxes on, in respect to or measured by income, may define the income on, in respect to or by which such tax or taxes are imposed or measured or may define the tax itself by reference to any provision of the laws of the United States as the same may be or become effective at any time or from time to time, and may prescribe exceptions or modifications to any such provision.

Approved September 6, 1966.

46,052 to 37,743

**Note:** This was measure No. 1 on the primary election ballot.

## CHAPTER 509

## OFFICE OF COUNTY SUPERINTENDENT OF SCHOOLS

House Concurrent Resolution "O", chapter 485, 1965 Session Laws, proposed by the Thirty-ninth Legislative Assembly of the state of North Dakota providing for the amendment of section 150 of the Constitution of the state of North Dakota, relating to the office of the county superintendent of schools by adding the words "Provided, however, a superintendent of schools may be elected by and serve two or more counties or parts of counties as provided by law" so as to read as follows:

*Be It Enacted by the People of the State of North Dakota:*

**§ 1. Amendment.)** Section 150 of the Constitution of the state of North Dakota is hereby amended and reenacted to read as follows:

SECTION 150. A superintendent of schools for each county shall be elected every four years beginning in the year 1964, whose qualifications, duties, powers and compensation shall be fixed by law. Provided, however, a superintendent of schools may be elected by and serve two or more counties or parts of counties as provided by law.

Approved September 6, 1966.

56,175 to 32,297

**Note:** This was measure No. 2 on the primary election ballot.

## CHAPTER 510

## HOME RULE FOR CITIES AND VILLAGES

Senate Concurrent Resolution "C", chapter 480, 1965 Session Laws, proposed by the Thirty-ninth Legislative Assembly of the state of North Dakota to provide for the amendment of section 130 of the Constitution of the state of North Dakota, relating to home rule for cities and villages by adding after the words section 130 the following words "Except in the case of home rule cities and villages as provided in this section", and by adding after the words authority of law the following words "The legislative assembly shall provide by law for the establishment of home rule in cities and villages. It may authorize such cities and villages to exercise all or a portion of any power or function which the legislative assembly has power to devolve upon a non-home rule city or village, not denied to such city or village by its own home rule charter and which is not denied to all home rule cities and villages by statute. The legislative assembly shall not be restricted in granting of home rule powers to home rule cities and villages by section 183 of this Constitution" so as to read as follows:

*Be It Enacted by the People of the State of North Dakota:*

§ 1. Amendment.) Section 130 of the Constitution of the state of North Dakota is hereby amended and reenacted to read as follows:

SECTION 130. Except in the case of home rule cities and villages as provided in this section the legislative assembly shall provide by general law for the organization of municipal corporations, restricting their powers as to levying taxes and assessments, borrowing money, and contracting debts. Money raised by taxation, loan or assessment for any purpose shall not be diverted to any other purpose except by authority of law.

The legislative assembly shall provide by law for the establishment of home rule in cities and villages. It may authorize such cities and villages to exercise all or a portion of any power or function which the legislative assembly has power to devolve upon a non-home rule city or village, not denied to such city or village by its own home rule charter and which is not denied to all home rule cities and villages by statute. The legislative assembly shall not be restricted in granting of home rule powers to home rule cities and villages by section 183 of this Constitution.

Approved November 8, 1966.

84,255 to 77,187

Note: This was measure No. 1 on the general election ballot.