

SSB 5096 - S AMD TO S AMD (S-1657.6/21) **431**
By Senator Braun

NOT ADOPTED 03/06/2021

1 On page 13, after line 16, insert the following:

2 "NEW SECTION. **Sec. 205.** The legislature recognizes well-
3 established state supreme court precedent declaring income to be
4 property. The legislature also recognizes the fact that state voters
5 have rejected six income tax constitutional amendments. If the
6 capital gains tax under this act is challenged in court, the state
7 attorney general is prohibited from requesting the court to
8 reconsider its prior rulings declaring income to be property."

9 Renumber the remaining section consecutively and correct any
10 internal references accordingly.

EFFECT: Prohibits the state attorney general from requesting the
court to reconsider its prior rulings declaring income to be
property.

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