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Republican-driven resolution would ban state income tax

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A majority of both the House and Senate signed up to sponsor a resolution introduced Thursday to amend the Tennessee constitution to ban the state income tax.

"If this amendment passes, Tennessee will never face an income tax battle again," said the Senate's main sponsor, Brian Kelsey, R-Germantown. "Not having a state income tax has already brought jobs to Tennessee, and clarifying this prohibition will help Tennessee become the number one state in the Southeast for high-quality jobs."

Fifty-one of the 99 House members and 20 of the 33 senators are on the list of the resolution's supporters. Included are House Speaker Beth Harwell and Senate Speaker Ron Ramsey. A Senate Republican spokeswoman said more sponsors are expected.

Only three Democrats are sponsors — Sens. Andy Berke of Chattanooga and Eric Stewart of Winchester, and Rep. Eddie Bass of Prospect.

The Senate adopted the resolution last year by a vote of 25-7, but it stalled in a House subcommittee. If it passes by a majority in this General Assembly and by a two-thirds majority in the next, it would go on the ballot for voter approval in the 2014 elections.

In 2002, a state income tax won 45 votes in the House. The state Supreme Court has ruled three times — most recently in 1964 — that the constitution already prohibits an income tax. But the state attorney general issued an opinion in 1999 saying the tax was permissible. Kelsey said his resolution is needed to resolve the issue.

"In these tough economic times, Tennesseans need jobs and don't need to be worrying about having to pay a state income tax," said Rep. Glen Casada, R-College Grove, the main House sponsor. "It's time to let the people vote on the issue. This will show companies that hope to move to Tennessee that we are serious about never imposing an income tax."