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 **news release**

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 **Proposed Amendment Would Trigger Prolonged Litigation,**

**NHFPI Executive Director Jeff McLynch Tells Senate**

CONCORD – A proposed constitutional amendment to prohibit any new tax on a person’s income all but guarantees lengthy court battles over state tax policy, Jeff McLynch, executive director of the New Hampshire Fiscal Policy Institute said today.

McLynch was one of several people to testify against CACR 13 before the Senate Internal Affairs Committee. The amendment has already passed in the House.

“This proposal would push key policy decisions from the State House to the Supreme Court. In the process, it would freeze New Hampshire’s tax system into place, making it almost impossible to reduce our reliance on business, excise or property taxes,” McLynch said.

McLynch presented an analysis of the proposed amendment written by University of New Hampshire law professor Marcus Hurn, who is author of several scholarly articles on the N.H. Constitution and its taxing authority.

According to Hurn, incorporating CACR 13 into the constitution “would start a cascade of constitutional questions that could take years to settle.”

Hurn noted that terms like “new” and “income” would have to be defined. These issues will make legal challenges inevitable and would “require the Supreme Court to develop whole new bodies of constitutional law,” Hurn concluded.

McLynch in his testimony noted that a constitutional prohibition on any new tax on income does not have wide support. A WMUR Granite State Poll conducted in February by the University of New Hampshire Survey Center found only 39 percent of respondents supported such an amendment, well short of the two-thirds required to change the constitution.

Copies of McLynch’s testimony and Hurn’s analysis are available online at www.nhfpi.org.

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