**5096-S AMS BRAU S1941.1 - NOT FOR FLOOR USE**

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

By Senator Braun

**NOT ADOPTED 03/06/2021**

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

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

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

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