Appendix

COMPILATION OF CONSTITUTIONAL PROVISIONS

ALABAMA

Art. XI §211.

All taxes levied on property in this state shall be assessed in exact proportion to the value of such property, but no tax shall be assessed upon any debt for rent or hire of real or personal property, while owned by the landlord or hirer during the current year of such rental or hire, if such real or personal property be assessed at its full value.

Art. XI §217.

The property of private corporations, associations, and individuals of this state shall forever be taxed at the same rate; provided, this section shall not apply to institutions devoted exclusively to religious, educational, or charitable purposes.

Art. IV §91.

The Legislature shall not tax the property, real or personal, of the state, counties, or other municipal corporations or cemeteries; nor lots in incorporated cities and towns, or within one mile of any city or town to the extent of one acre, nor lots one mile or more distant from such cities or towns to the extent of five acres, with the buildings thereon, when same are used exclusively for religious worship, for schools, or for purposes purely charitable.

Amdd. XXIII [Art. XXI]

Section 219 of the present constitution is hereby annulled and set aside and hereafter the legislature of Alabama may provide for the assessment, levy and collection of a tax upon inheritances and for the levying of estate taxes not to exceed in the aggregate the amounts which may by any law of the United States be allowed to be credited against or deducted from any similar tax upon inheritances or taxes on estates assessed or levied by the United States on the same subject.

Art. XXII.

The legislature shall have the power to levy and collect taxes for state purposes on net incomes from whatever source derived within this state, including the incomes derived from salaries, fees and compensation paid from the state, county, municipality, and any agency or creature thereof, for the calendar year, 1933, and thereafter and to designate and define the incomes to be taxed and to fix the rates of taxes provided that the rate shall

771
not exceed 5 per cent nor 3 per cent on corporations. Income, shall not be deemed property for purposes of ad valorem taxes. From net income an exemption of not less than fifteen hundred dollars ($1500.00) shall be allowed to unmarried persons and an exemption of not less than three thousand dollars ($3000.00) shall be allowed to unmarried persons and an exemption of not less than three thousand dollars ($3000.00) shall be allowed to the head of a family, provided that only one exemption shall be allowed to husband and wife where they are living together and make separate returns for income tax. An exemption of not less than three hundred dollars ($300.00) shall be allowed for each dependent member of the family of an income tax payer under the age of 18 years. * * * In the event the legislature levies an income tax, such tax must be levied upon the salaries, incomes, fees, or other compensation of state, county and municipal officers and employees, on the same basis as such income taxes are levied upon other persons.

ARIZONA

Art. IX §1.

The power of taxation shall never be surrendered, suspended, or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only.

Art. IX §2.

There shall be exempt from taxation all federal, state, county and municipal property. Property of educational, charitable and religious associations or institutions not used or held for profit may be exempt from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall be further exempt from taxation the property of widows, honorably discharged soldiers, sailors, United States marines, members of revenue marine service, nurse corps, or of the components of auxiliaries of any thereof, residents of this state, not exceeding the amount of two thousand dollars [$2,000.00], where the total assessment of such widow and such other persons named herein does not exceed $5,000.00; provided, that no such exemption shall be made for such persons other than widows unless they shall have served at least sixty [60] days in the military or naval service of the United States during time of war, and shall have been residents of this state prior to September 1, 1945. All property in the state not exempt under the laws of the United States or under this constitution, or exempt by law under the provisions of this section shall be subject to taxation to be ascertained as provided by law. This section shall be self-executing.
Art. IX §11 ¶2.

... Beginning January 1, 1941, a license tax is hereby imposed on vehicles registered for operation upon the highways in Arizona, which license tax shall be in lieu of all ad valorem property taxes on any vehicle subject to such license tax. Such license tax ... shall be (a) at a rate equal to the average ad valorem rate for all purposes in the several taxing districts of the state for the preceding year, but in no event to exceed a rate of four dollars on each one hundred dollars in value, and (b) during the first calendar year of the life of the vehicle upon a value equal to sixty per cent of the manufacturer's list price of such vehicle, and during each succeeding calendar year upon a value twenty-five per cent less than the value for the preceding calendar year. * * *

Art. IX §12.

The law-making power shall have authority to provide for the levy and collection of license, franchise, gross revenue, excise, income, collateral and direct inheritance, legacy, and succession taxes, also graduated income taxes, graduated collateral and direct inheritance taxes, graduated legacy and succession taxes, stamp, registration, production, or other specific taxes.

ARKANSAS

Art. XVI §5.

All property subject to taxation shall be taxed according to its value, that value to be ascertained in such manner as the General Assembly shall direct, making the same equal and uniform throughout the State. No one species of property from which a tax may be collected shall be taxed higher than another species of property of equal value, provided the General Assembly shall have power from time to time to tax hawkers, peddlers, ferries, exhibitions and privileges, in such manner as may be deemed proper. Provided, further, that the following property shall be exempt from taxation: Public property used exclusively for public purposes; churches used as such; cemeteries used exclusively as such; school buildings and apparatus; libraries and grounds used exclusively for school purposes; and buildings and grounds and materials used exclusively for public charity.

Art. XVI §6.

All laws exempting property from taxation other than as provided in this Constitution shall be void.

Amdt. No. 12.

All capital invested in a textile mill in this State for manufacturing of cotton and fiber goods in any manner shall be and is hereby declared to be
exempt from taxation for a period of seven years from the date of the location of said textile mill.

Amdt. No. 22.

The homestead of each and every resident of the State, whether or not such resident be married or unmarried, male or female, shall be wholly exempt from all state taxes authorized or referred to in Section 8 of Article XVI of the Constitution of Arkansas * * *

Amdt. No. 27.

* * * [Provision may be made by contract] for the exemption from State property taxation of any such new manufacturing or processing establishment, or any addition or additions to any such existing manufacturing or processing establishment, upon such terms and conditions as the Governor and the said Commission may deem to the best interests of the State; provided, that no exemption from taxes shall be granted under this amendment for a longer period than ten (10) calendar years succeeding the date of any such contract. * * *

CALIFORNIA

Art. XIII §1.

All property in the State except as otherwise in this Constitution provided, not exempt under the laws of the United States, shall be taxed in proportion to its value, to be ascertained as provided by law, or as hereinafter provided. The word 'property', as used in this article and section, is hereby declared to include moneys, credits, bonds, stocks, dues, franchises, and all other matters and things, real, personal, and mixed, capable of private ownership; provided, that a mortgage, deed of trust, contract, or other obligation by which a debt is secured when land is pledged as security for the payment thereof, together with the money represented by such debt, shall not be considered property subject to taxation; and further provided, that property used for free public libraries and free museums, growing crops, property used exclusively for public schools, and such as may belong to this State, or to any county, city and county, or municipal corporation within this State shall be exempt from taxation, [with a certain exception]. * * * The Legislature may provide, except in the case of credits secured by mortgage or trust deed, for a deduction from credits of debts due to bona fide residents of this State.

Art. XIII §14 §§ 4-7.

[§4] The Legislature shall have the power to provide for the assessment,
levy and collection of taxes upon all forms of tangible personal property, all
notes, debentures, shares of capital stock, bonds, solvent credits, deeds of
trust, mortgages, and any legal or equitable interest therein, not exempt
from taxation under the provisions of this Constitution, in such manner, and
at such rates, as may be provided by law, and in pursuance of the exercise of
such power the Legislature, two-thirds of all of the members elected to each
of the two houses voting in favor thereof, may classify any and all kinds of
personal property for the purposes of assessment and taxation in a manner and
at a rate or rates in proportion to value different from any other property in
this State subject to taxation and may exempt entirely from taxation any or
all forms, types or classes of personal property.

[¶5] The total tax imposed on notes, debentures, shares of capital stock,
bonds, solvent credits, deeds of trust, mortgages and any legal or equitable
interest therein in pursuance of the provisions of this section shall not be at a
rate in excess of four-tenths of 1 percent of the actual value of such property
and no tax burden shall be imposed upon any personal property either tangi­
ble or intangible which shall exceed the tax burden on real property in the
same taxing jurisdiction in proportion to the actual value of such property.

[¶7] Nothing herein contained shall be construed to subject to assess­
ment and taxation property which is exempt from taxation under other
provisions of this Constitution.

Art. XIII §14 ¶¶ 1-3.

[¶1] [All property, other than franchises, owned or used by enumerated
utilities] shall be assessed annually by the State Board of Equalization, at
the actual value of such property.

[¶2] All property so assessed by said board shall be subject to taxation
to the same extent and in the same manner as other property.

[¶3] All companies herein mentioned and their franchises, other than
insurance companies and their franchises, shall be taxed in the same manner
and at the same rates as mercantile, manufacturing and business corporations
and their franchises are taxed pursuant to Section 16 of this article; pro­
vided, that nothing herein shall be construed to release any company men­
tioned in this section from the payment of any amount agreed to be paid or
required by law to be paid for any special privilege or franchise granted
by any political subdivision or municipality of this State; provided further,
that no excise, or income tax or any other form of tax or license charge
shall be levied or assessed upon or collected from the companies, or any of
them, mentioned in the first paragraph of this section, in any manner or
form, different from, or at a higher rate than that imposed upon or col-
lected from mercantile, manufacturing and business corporations doing business within this state.

Art. XIII §11.

Income taxes may be assessed to and collected from persons, corporations, joint-stock associations, or companies resident or doing business in this State, or any one or more of them, in such cases and amounts, and in such manner, as shall be prescribed by law.


[A lengthy section provides that “An annual tax is hereby imposed on each insurer doing business in this State on the bases, at the rates, and subject to the deductions from the tax hereinafter specified.” The remainder of the Section is, in effect, a “statute” which includes definitions, determines the base—gross premiums—, and provides for detailed instructions as to deductions. The rate is set forth, and the tax is to be “in lieu of all other taxes and licenses, State, county, and municipal, upon such insurers and their property, except . . . .” Among other exceptions to the in lieu provision are taxes upon real estate. A special tax is provided for insurers transacting the business of ocean marine insurance business.]

Art. XIII §16. 1. (a) Banks, including national banking associations, located within the limits of this State, shall annually pay to the State a tax, at the rate to be provided by law according to or measured by their net income, which shall be in lieu of all other taxes and licenses, state, county and municipal, upon such banks, or the shares thereof, except taxes upon their real property and, when permitted by the Congress of the United States with respect to national banking associations, motor vehicle and other vehicle registration license fees and any other tax or license fee imposed by the State upon vehicles, motor vehicles or the operation thereof.

(b) The Legislature may provide by law for any other form of taxation now or hereafter permitted by the Congress of the United States respecting national banking associations; provided, That such form of taxation shall apply to all banks located within the limits of this State.

2. The Legislature may provide by law for the taxation of corporations, their franchises, or any other franchises, by any method not prohibited by this Constitution or the Constitution or laws of the United States.

3. Any tax imposed pursuant to this section must be under an act passed by not less than two-thirds vote of all the members elected to each of the two houses of the Legislature.

Exemptions are provided for in:

Art. XII §1a (college property, etc., generally); Art. IX §§10-13, 15 (named colleges, exemptions); XIII §1b (cemetery exemption); XIII §1c (religious, hospital, charitable purposes, generally); XIII §1 1/4 (Vet’s
exemption); XIII §1 1/2 (church exemption); XIII §1 1/2a (orphanage); XIII §1 3/4 (public bonds); XIII §4 (vessels, except state taxes); XIII §10 1/2 (household goods).

COLORADO

Art. X §3.

All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, which shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal; Provided, that the personal property of every person being the head of a family to the value of $200 shall be exempt from taxation. Ditches, canals and flumes owned and used by individuals or corporations, for irrigating land owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed so long as they shall be owned and used exclusively for such purposes.

Art. X §4.

The property, real and personal, of the state, counties, cities, towns and other municipal corporations and public libraries, shall be exempt from taxation.

Art. X §5.

Property, real and personal, that is used solely and exclusively for religious worship, for schools or for strictly charitable purposes, also cemeteries not used or held for private or corporate profit, shall be exempt from taxation, unless otherwise provided by general law.

Art. X §6.

All laws exempting from taxation, property other than that hereinbefore mentioned, shall be void; provided, however, that the general assembly shall enact laws classifying motor vehicles, trailers and semi-trailers and requiring the payment of a graduated annual specific ownership tax thereon, which said tax shall be in addition to, and payable to the proper county officer at the same time as state registration or license fees.

Said graduated annual specific ownership tax shall be in lieu of all ad valorem taxes upon such property, and shall be distributed, apportioned, credited and paid over to the State and its political subdivisions as provided by law with reference to ad valorem taxes; provided, further, that such laws shall not exempt from ad valorem taxation motor vehicles, trailers and semi-trailers in process of manufacture, or held in storage, or which constitute the stock of manufacturers, or distributors thereof or of dealers therein.
Art. X §17.

The general assembly may levy income taxes, either graduated or proportional, or both graduated and proportional, for the support of the state, or any political subdivision thereof, or for public schools, and may, in the administration of an income tax law, provide for special classified or limited taxation or the exemption of tangible and intangible personal property.

CONNECTICUT

Art. I §1.

... [A]ll men when they form a social compact, are equal in rights; and ... no man, or set of men are entitled to exclusive public emoluments or privileges from the community.

DELAWARE

Art. VIII §1.

All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, but the General Assembly may by general laws exempt from taxation such property as in the opinion of the General Assembly will best promote the public welfare.

Art. IX §6.

Shares of the capital stock of corporations created under the laws of this State, when owned by persons or corporations without this State, shall not be subject to taxation by any law now existing or hereafter to be made.

Art. X §4.

... provided, that all real or personal property used for school purposes, where the tuition is free, shall be exempt from taxation and assessment for public purposes.

FLORIDA

Art. IX §1.

The Legislature shall provide for a uniform and equal rate of taxation, except that it may provide for special rate or rates on intangible property, but such special rate or rates shall not exceed two mills on the dollar of the assessed valuation of such intangible property; provided, that as to any obligations secured by mortgage, deed of trust, or other lien, the Legislature may prescribe an intangible tax of not more than two (2) mills on the dol-
lar, which shall be payable at the time such mortgage, deed of trust, or other lien is presented for recordation, said tax to be in lieu of all other intangible assessments on such obligations. The special rate or rates, or the taxes collected therefrom, may be apportioned by the Legislature, and shall be exclusive of all other State, County, District and Municipal taxes; and shall prescribe such regulations as shall secure a just valuation of all property, both real and personal, excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes.

Art. IX §11.

No taxes upon inheritances or upon the income of residents or citizens of this State shall be levied by the State of Florida, or under its authority, and there shall be exempt from taxation to the head of the family residing in this State, household goods and personal effect to the value of Five Hundred ($500.00) Dollars, provided, however, that the Legislature may provide for the assessment, levying and collection of a tax upon Inheritances, or for the levying of Estate taxes, not exceeding in the aggregate the amounts which may by any law of the United States be allowed to be credited against or deducted from any similar tax upon Inheritances, or taxes on estates assessed or levied by the United States on the same subject.

Art. IX §13.

Motor vehicles, as property, shall be subject to only one form of taxation which shall be a license tax for the operation of such motor vehicles, which license shall be in such amount and levied for such purpose as the Legislature may, by law, provide, and shall be in lieu of all ad valorem taxes assessable against motor vehicles as personal property.

Art. IX §2.

... after December 31st, A.D. 1940, no levy of ad valorem taxes upon real or personal property except intangible property, shall be made for any State purpose whatsoever. ...

Art. XVI §16.

The property of all corporations, except the property of a corporation which shall construct a ship or barge canal across the peninsula of Florida, if the Legislature should so enact, whether heretofore or hereafter included, shall be subject to taxation unless such property be held and used exclusively for religious, scientific, municipal, educational, literary or charitable purposes.

Art. X §7.

[Homestead exemption of $5,000.]
Art. IX §9.

There shall be exempt from taxation property to the value of five hundred dollars to every widow and to every person who is a bona fide resident of the State and has lost a limb or been disabled in war or by misfortune.

GEORGIA

Const. 1945.

Art. VII §1. ¶3.

All taxes shall be levied and collected under general laws and for public purposes only. All taxation shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax. Classes of subjects for taxation of property shall consist of tangible property and one or more classes of intangible personal property including money. The General Assembly shall have the power to classify property including money for taxation, and to adopt different rates and different methods for different classes of such property.

Art. VII §2. ¶4.

The General Assembly may provide for a different method and time of returns, assessments, payment and collection of ad valorem taxes, of public utilities, but not at a greater basis of value or at a higher rate of taxation than other properties.

Art. I §3. ¶3.

All exemptions from taxation heretofore granted in corporate charters are declared to be henceforth null and void.

Art. VII §1. ¶4.

The General Assembly may, by law, exempt from taxation all public property; places of religious worship or burial; all institutions of purely public charity; all intangible personal property owned by or irrevocably held in trust for the exclusive benefit of, religious, educational and charitable institutions, no part of the net profit from the operation of which can inure to the benefit of any private person; All buildings erected for and used as a college, incorporated academy or other seminary of learning, and also all funds or property held or used as endowment by such colleges, incorporated academies or seminaries of learning, providing the same is not invested in real estate; and provided, further, that said exemptions shall only apply to such colleges, incorporated academies or other seminaries of learning as are open to the general public; provided further, that all endowments to institutions established for white people, shall be limited to white people, and all endowments to institutions established for colored people, shall be limited to colored people; the real and personal estate of any public library, and
that of any other literary association, used by or connected with such library; all books and philosophical apparatus and all paintings and statuary of any company or association, kept in a public hall and not held as merchandise or for purposes of sale or gain; provided the property so exempted be not used for the purpose of private or corporate profit and income, distributable to shareholders in corporations owning such property or to other owners of such property, and any income from such property is used exclusively for religious, educational and charitable purposes, or for either one or more of such purposes and for the purpose of maintaining and operating such institution; this exemption shall not apply to real estate or buildings other than those used for the operation of such institution and which is rented, leased or otherwise used for the primary purpose of securing an income thereon; and also provided that such donations of property shall not be predicated upon an agreement, contract or otherwise that the donor or donors shall receive or retain any part of the net or gross income of the property. The General Assembly shall further have power to exempt from taxation, farm products, including baled cotton grown in this State and remaining in the hands of the producer, but not longer than for the year next after their production.

All personal clothing, household and kitchen furniture, personal property used and included within the house, domestic animals and tools, and implements of trade of manual laborers, but not including motor vehicles, are exempted from all State, County, Municipal and School District ad valorem taxes, in an amount not to exceed $300.00 in actual value.

The Homestead of each resident of Georgia actually occupied by the owner as a residence and homestead, and only so long as actually occupied by the owner primarily as such, but not to exceed $200.00 of its value, is hereby exempted from all ad valorem taxation for State, county and school purposes, except taxes levied by municipalities for school purposes and except to pay interest on and retire bonded indebtedness, provided, however, should the owner of a dwelling house on a farm, who is already entitled to homestead exemption, participate in the program of rural housing and obtain a new house under contract with the local housing authority, he shall be entitled to receive the same homestead exemption as allowed before making such contract. The General Assembly may from time to time lower said exemption to not less than $1250.00. The value of all property in excess of the foregoing exemptions shall remain subject to taxation. Said exemptions shall be returned and claimed in such manner as prescribed by the General Assembly. The exemption herein provided for shall not apply to taxes levied by municipalities.

All cooperative, non-profit, membership corporations organized under the laws of this State for the purpose of engaging in rural electrification, as defined in subsection I of Section 3 of the Act approved March 30, 1937,
providing for their incorporation, and all of the real and personal property owned or held by such corporations for such purpose, are hereby exempted from all taxation, state, county, municipal, school district and political or territorial subdivisions of the State having the authority to levy taxes. The exemption herein provided for shall expire December 31, 1961.

There shall be exempt from all ad valorem intangible taxes in this State, the common voting stock of a subsidiary corporation not doing business in this State, if at least ninety per cent of such common voting stock is owned by a Georgia corporation with its principal place of business located in this State and was acquired or is held for the purpose of enabling the parent company to carry on some part of its established line of business through such subsidiary.

All laws exempting property from taxation, other than the property herein enumerated, shall be void.

IDAHO

 Const. 1890.

Art. VII §2.

The legislature shall provide such revenue as may be needful, by levying a tax by valuation, so that every person or corporation shall pay a tax in proportion to the value of his, her, or its property, except as in this article hereinafter otherwise provided. The legislature may also impose a license tax both upon natural persons and upon corporations, other than municipal, doing business in this state; also a per capita tax: provided, the legislature may exempt a limited amount of improvements upon land from taxation.

Art. VII §5.

All taxes shall be uniform upon the same class of subjects within the territorial limits, of the authority levying the tax, and shall be levied and collected under general laws, which shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal: provided, that the legislature may allow such exemptions from taxation from time to time as shall seem necessary and just, and all existing exemptions provided by the laws of the territory, shall continue until changed by the legislature of the state: provided, further, That duplicate taxation of property for the same purpose during the same year, is hereby prohibited.

Art. VII §3.

The word "property" as herein used shall be defined and classified by law.


The property of the United States, except when taxation thereof is authorized by the United States, the state, counties, towns, cities, villages,
school districts, and other municipal corporations and public libraries shall be exempt from taxation.

ILLINOIS

Art. IX §1.
The general assembly shall provide such revenue as may be needful by levying a tax, by valuation, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property—such value to be ascertained by some person or persons, to be elected or appointed in such manner as the general assembly shall direct, and not otherwise; but the general assembly shall have power to tax peddlers, auctioneers, brokers, hawkers, merchants, commission merchants, showmen, jugglers, innkeepers, grocery keepers, liquor dealers, toll bridges, ferries, insurance, telegraph and express interests or business, vendors of patents, and persons or corporations owning or using franchises and privileges, in such manner as it shall from time to time direct by general law, uniform as to the class upon which it operates.

Art. IX §2.
The specification of the objects and subjects of taxation shall not deprive the general assembly of the power to require other subjects or objects to be taxed in such manner as may be consistent with the principles of taxation fixed in this constitution.

Art. IX §3.
The property of the state, counties, and other municipal corporations, both real and personal, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, may be exempted from taxation; but such exemption shall be only by general law.

Art. IX §9.
For all other corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes; but such taxes shall be uniform in respect to persons and property, within the jurisdiction of the body imposing the same.

Art. IX §10.
The general assembly shall require that all the taxable property within the limits of municipal corporations shall be taxed for the payment of debts contracted under authority of law, such taxes to be uniform in respect to persons and property, within the jurisdiction of the body imposing the same.
INDIANA

Art. X §1.
The General Assembly shall provide, by law, for a uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only for municipal, educational, literary, scientific, religious, or charitable purposes, as may be specially exempted by law.

Art. X §8.
The General Assembly may levy and collect a tax upon income, from whatever source derived, at such rates, in such manner, and with such exemptions as may be prescribed by law.

IOWA

All laws of a general nature shall have a uniform operation; the General Assembly shall not grant to any citizen, or class of citizens, privileges or immunities, which, upon the same terms shall not equally belong to all citizens.

Art. VIII §2.
The property of all corporations for pecuniary profit, shall be subject to taxation, the same as that of individuals.

KANSAS

Art. XI §1.
The legislature shall provide for a uniform and equal rate of assessment and taxation, except that mineral products, money, mortgages, notes and other evidence of debt may be classified and taxed uniformly as to class as the legislature shall provide. All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and personal property to the amount of at least two hundred dollars for each family, shall be exempted from taxation.

Art. XI §2.
The state shall have power to levy and collect taxes on incomes from whatever source derived, which taxes may be graduated and progressive.

Art. XI §10.
The state shall have power to levy special taxes, for road and highway purposes, on motor vehicles and on motor fuels.
§171.

... Taxes shall be levied and collected for public purposes only and shall be uniform upon all property of the same class subject to taxation within the territorial limits of the authority levying the tax; and all taxes shall be levied and collected by general laws.

The General Assembly shall have power to divide property into classes and to determine what class or classes of property shall be subject to local taxation. Bonds of the state and of counties, municipalities, taxing and school districts shall not be subject to taxation. ... 

§174.

All property, whether owned by natural persons or corporations, shall be taxed in proportion to its value, unless exempted by this Constitution; and all corporate property shall pay the same rate of taxation paid by individual property. Nothing in this Constitution shall be construed to prevent the General Assembly from providing for taxation based on income, licenses or franchises.

§181.

... The General Assembly may, by general laws only, provide for the payment of license fees on franchises, stock used for breeding purposes, the various trades, occupations and professions, or a special or excise tax; and may, by general laws, delegate the power to counties, towns, cities, and other municipal corporation, to impose and collect license fees on stock used for breeding purposes, on franchises, trades, occupations and professions. And the General Assembly may, by general laws only, authorize cities or towns of any class to provide for taxation for municipal purposes on personal property, tangible and intangible, based on income, licenses or franchises, in lieu of an ad valorem tax thereon: Provided, Cities of the first class shall not be authorized to omit the imposition of an ad valorem tax on such property of any steam railroad, street railway, ferry, bridge, gas, water, heating, telephone, telegraph, electric light or electric power company.

§3.

... but no property shall be exempt from taxation except as provided in this Constitution, and every grant of a franchise, privilege or exemption, shall remain subject to revocation, alteration or amendment.

§170.

There shall be exempt from taxation public property used for public purposes; places actually used for religious worship, with the grounds at-
tached thereto and used and appurtenant to the house of worship, not exceeding one-half acre in cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit, institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion, with not exceeding one-half acre of ground in towns and cities and two acres of ground in the country appurtenant thereto; household goods and other personal property of a person with a family, not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made, and in the hands of the producer; and all laws exempting or commuting property from taxation other than the property above mentioned shall be void. The General Assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location.

§172.

All property, not exempted from taxation by this Constitution, shall be assessed for taxation at its fair cash value, established at the price it would bring at a fair voluntary sale; . . .

LOUISIANA

Art. X §1. Const. 1921.

The power of taxation shall be vested in the Legislature; shall never be surrendered, suspended or contracted away; and all taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only. No property shall be assessed for more than its actual cash value, ascertained as director by law. . . . The valuation and classification fixed for State purposes shall be the valuation and classification for local purposes; but the taxing authorities of the local subdivision may adopt a different percentage of such valuation for purposes of local taxation.

Equal and uniform taxes may be levied upon net incomes, and such taxes may be graduated according to the amount of the net income. Public officials shall not be exempted. Reasonable exemptions may be allowed.

For the purpose of encouraging the reforestation of denuded lands, contracts fixing the assessed valuation of the specific lands for the duration of the agreements, and fixing a total severance tax based on the value of
forest products when severed, three-fourths of which shall go to the parish where they are severed, and which severance tax, for a period not to exceed fifty years from the date of such contract, shall be in lieu of all other taxes on said forest products, are hereby authorized under such regulations, terms and conditions as may be prescribed by law; and the regulations, term and conditions of such contracts as authorized may be made retroactive by the consent of the parties as respects the limit of taxation, on contracts theretofore entered into. . . .

Art. X §7.

Taxes upon inheritances, legacies and donations, or gifts made in contemplation of death, may be graduate, classified or progressive; provided, such taxes shall not exceed three per cent as to ascendants, descendants or surviving spouse; ten per cent as to collateral heirs; or fifteen per cent as to others; and exemptions to a reasonable amount may be allowed. Donations and legacies to charitable, religious or educational institutions located within the State shall be exempt from such tax.

Art. X §8.

License taxes may be levied on such classes of persons, associations of persons and corporations pursuing any trade, business, occupation, vocation or profession, as the Legislature may deem proper, except clerks, laborers, ministers of religion, school teachers, graduated trained nurses, those engaged in mechanical, agricultural or horticultural pursuits or in operating sawmills. Such license taxes may be classified, graduated or progressive. . . . Those who pay municipal license taxes equal in amount to such taxes levied by the parochial authorities shall be exempt from such parochial license taxes.

Art. X §9.

[All foreign banks engaging in business in Louisiana shall pay annually a $500 license fee, and 5% on the gross amount of interest earned. To be in lieu of all other taxes, except on such bank’s real estate.]

Art. X §21.

[1] Taxes may be levied on natural resources severed from the soil or water, to be paid proportionately by the owners thereof at the time of severance. . . . Such natural resources may be classified for the purpose of taxation and such taxes may be predicated upon either the quantity or value of the product at the time and place of severance. No severance tax shall be levied by any parish or other local subdivision of the State.

No further or additional tax or license shall be levied or imposed upon oil, gas or sulphur leases or right, nor shall any additional value be added to the assessment of land, by reason of the presence of oil, gas or sulphur
therein or their production therefrom. . . . Provided, that sulphur in place shall be assessed for ad valorem taxation to the person, firm or corporation having the right to mine or produce the same in the parish where located, at no more than twice the total assessed value of the physical property subject to taxation excluding the assessed value of sulphur above ground, in such parish as is used in sulphur operations. . . .

Art. VI §22.
[Self-executing legislative provisions imposing motor vehicle and motor fuel taxes.]

Art. X §4.
[After stating that "The following property, and no other, shall be exempt from taxation . . .", section 4 includes more than fourteen paragraphs of exemptions. There are other provisions dealing with special exemptions.]

MAINE
Const. 1819.

Art. IX §8.
All taxes upon real and personal estate, assessed by authority of this state, shall be apportioned and assessed equally, according to the just value thereof; but the legislature shall have power to levy a tax upon intangible personal property at such rate as it deems wise and equitable without regard to the rate applied to other classes of property.

MARYLAND
Const. 1867.

That the levying of taxes by the poll is grievous and oppressive and ought to be prohibited; that paupers ought not to be assessed for the support of the Government; that the General Assembly shall, by uniform rules, provide for separate assessment of land and classification and sub-classifications of improvements on land and personal property as it may deem proper; and all taxes thereafter provided to be levied by the State for the support of the general State Government, and by the counties and by the City of Baltimore for their respective purposes, shall be uniform as to land within the taxing district, and uniform within the class or sub-class of improvements on land and personal property which the respective taxing powers may have directed to be subjected to the tax levy; yet fines, duties or taxes may properly and justly be imposed, or laid with a political view for the good government and benefit of the community.
APPENDIX

MASSACHUSETTS

Pt. Two, Ch. I, §1, Sub§ IV

And further, full power and authority are hereby given and granted to the said general court, . . . to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and persons resident, and estates lying, within the said commonwealth; and also to impose and levy, reasonable duties and excises, upon any produce, goods, wares, merchandise, and commodities, whatsoever, brought into, produced, manufactured, or being within the same; . . .

Amdts: Art. XLIV.

Full power and authority are hereby given and granted to the general court to impose and levy a tax on income in the manner hereinafter provided. Such tax may be at different rates upon income derived from different classes of property, but shall be levied at a uniform rate throughout the commonwealth upon incomes derived from the same class of property. The general court may tax income not derived from property at a lower rate than income derived from property, and may grant reasonable exemptions and abatements. Any class of property the income from which is taxed under the provisions of this article may be exempted from the imposition and levying of proportional and reasonable assessments, rates and taxes as at present authorized by the constitution. This article shall not be construed to limit the power of the general court to impose and levy reasonable duties and excises.

Amdts: Art. XLI.

Full power and authority are hereby given and granted to the general court to prescribe for wild or forest lands such methods of taxation as will develop and conserve the forest resources of the commonwealth.

Pt. I, Art. X.

Each individual of the society has a right to be protected by it in the enjoyment of his life, liberty and property, according to standing law. He is obliged, consequently, to contribute his share to the expense of this protection.

MICHIGAN

Art. X §3.

The legislature shall provide by law a uniform rule of taxation, except on property paying specific taxes, and taxes shall be levied on such property as shall be prescribed by law: Provided, That the legislature shall provide
by law a uniform rule of taxation for such property as shall be assessed by
the state board of assessors, and the rate of taxation on such property shall be
the rate which the state board of assessors shall ascertain and determine is
the average rate levied upon other property upon which ad valorem taxes
are assessed for state, county, township, school and municipal purposes.

Art. X §4.

The legislature may by law impose specific taxes, which shall be uniform
upon the classes upon which they operate.

Art. X §5.

The legislature may provide by law for the assessment at its true cash
value by a state board of assessors, of which the governor shall be ex-officio
a member, of the property of corporations and the property, by whomsoever
owned, operated or conducted, engaged in the business of transporting pas­sengers and freight, transporting property by express, operating any union
station or depot, transmitting messages by telephone or telegraph, loaning
cars, operating refrigerator cars, fast freight lines or other car lines and
running or operating cars in any manner upon railroads, or engaged in any
other public service business; and for the levy and collection of taxes
thereon.

Art. X §7.

All assessments hereafter authorized shall be on property at its cash value.

MINNESOTA


The power of taxation shall never be surrendered, suspended or con­tracted away. Taxes shall be uniform upon the same class of subjects, and
shall be levied and collected for public purposes, but public burying grounds,
public school houses, public hospitals, academies, colleges, universities, and
all seminaries of learning, all churches, church property and houses of wor­ship, institutions of purely public charity, public property used exclusively
for any public purpose, shall be exempt from taxation, and there may be
exempted from taxation personal property not exceeding in value $200, for
each household, individual or head of a family, and household goods and
farm machinery, as the legislature may determine. Provided, that the legis­lature may authorize municipal corporations to levy and collect assessments
for local improvements upon property benefited thereby without regard to
a cash valuation, and provided further, that nothing herein contained shall
be construed to affect, modify or repeal any existing law providing for the
taxation of the gross earnings of railroads.
Art. IX §1A.

Every person, co-partnership, company, joint stock company, corporation, or association however or for whatever purpose organized, engaged in the business of mining or producing iron ore or other ores in this State, shall pay to the State of Minnesota an occupation tax on the valuation of all ores mined or produced, which tax shall be in addition to all other taxes provided by law, said tax to be due and payable from such person, co-partnership, company, joint stock company, corporation, or association however or for whatever purpose organized, on May first of the calendar year next following the mining or producing thereof. The valuation of ore for the purpose of determining the amount of tax to be paid shall be ascertained in the manner and method provided by law. . . .

Art. XVI §3.

The legislature is hereby authorized to provide, by law, for the taxation of motor vehicles, using the public streets and highways of this state, on a more onerous basis than other personal property; provided, however, that any such tax on motor vehicles shall be in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, and except that the legislature may impose such tax upon motor vehicles of companies paying taxes under gross earnings system of taxation and upon the right to use such vehicles upon the public highways notwithstanding the fact that earnings from such vehicles may be included in the earnings of such companies upon which such gross earnings taxes are computed. Any such law may, in the discretion of the legislature, provide for the exemption from taxation of any motor vehicle owned by a nonresident of the state. . . .

Art. XIX §4.

The legislature is hereby authorized to provide, by law, for the taxation of aircraft using the air space overlying the State of Minnesota and the airports thereof, including any contrivance, now known or hereafter invented, used or designed for navigation of or flight in the air, on a more onerous basis than other personal property; provided, however, that any such tax on aircraft shall be in lieu of all other taxation thereon, and except that the legislature may impose such tax upon aircraft of companies paying taxes under any gross earnings system of taxation, and upon the right to use such aircraft in the air space overlying the State of Minnesota and upon the airports thereof, notwithstanding the fact that earnings from such aircraft may be included in the earnings of such companies upon which such gross earnings taxes are computed. Any such law may, in the discretion of the legislature, provide for the exemption from taxation of any aircraft
owned by a nonresident of the state and transently or temporarily using the air space overlying the State of Minnesota or the airports thereof.

Art. XVIII §1.
Laws may be enacted for the purpose of encouraging and promoting forestation and reforestation of lands in this state, whether owned by private persons or the public, including the fixing in advance of a definite and limited annual tax on such lands for a term of years and yield tax at or after the end of such term upon the timber and other forest products so grown, but the taxation of mineral deposits shall not be affected by this amendment.

MISSISSIPPI

Const. 1890.

Art. IV §112.
Taxation shall be uniform and equal throughout the state. Property shall be taxed in proportion to its value. The legislature may, however, impose a tax per capita upon such domestic animals as from their nature and habits are destructive of other property. Property shall be assessed for taxes under general laws, and by uniform rules, according to its true value. But the legislature may provide for a special mode of valuation and assessment for railroads, and railroad and other corporate property, or for particular species of property belonging to persons, corporations, or associations not situated wholly in one county. . . .

Art. VII §181.
The property of all private corporations for pecuniary gain shall be taxed in the same way and to the same extent as the property of individuals, but the legislature may provide for the taxation of banks and banking capital, by taxing the shares according to the value thereof (augmented by the accumulations, surplus, and unpaid dividends), exclusive of real estate, which shall be taxed as other real estate. Exemptions from taxation to which corporations are legally entitled at the adoption of this Constitution, shall remain in full force and effect for the time of such exemption as expressed in their respective charters, or by general laws, unless sooner repealed by the legislature. And domestic insurance companies shall not be required to pay a greater tax in the aggregate than is required to be paid by foreign insurance companies doing business in this state, except to the extent of the excess of their ad valorem tax over the privilege tax imposed upon such foreign companies; and the legislature may impose privilege taxes on building and loan associations in lieu of all other taxes except on their real estate.
Art. VII §182.

The power to tax corporations and their property shall never be surrendered or abridged by any contract or grant to which the state or any political subdivision thereof may be a party, except what the legislature may grant exemption from taxation in the encouragement of manufactures and other new enterprises of public utility extending for a period of not exceeding five years, the time of such exemptions to commence from date of charter, if to a corporation; and if to an individual enterprise, then from the commencement of work; but when the legislature grants such exemptions for a period of five years or less, it shall be done by general laws, which shall distinctly enumerate the classes of manufactures and other new enterprises of public utility entitled to such exemptions, and shall prescribe the mode and manner in which the right to such exemptions shall be determined.

Art. VII §192.

Provision shall be made by general laws whereby cities and towns may be authorized to aid and encourage the establishment of manufactories, gasworks, waterworks, and other enterprises of public utility other than railroads, within the limits of said cities or towns, by exempting all property used for such purposes from municipal taxation for a period not longer than ten years.

Art. XI §236.

The legislature shall impose for levee purposes, in addition to the levee taxes heretofore levied or authorized by law, a uniform tax of not less than two nor more than five cents an acre per annum upon every acre of land now or hereafter embraced within the limits of either or both of said levee districts... and all reductions in such taxation shall be uniform in each of said districts; but the rate of taxation need not be the same in both of them....

MISSOURI Const. 1945.

Art. X §3.

Taxes may be levied and collected for public purposes only, and shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax.... Except as otherwise provided in this constitution, the methods of determining the value of property for taxation shall be fixed by law.

Art. X §4.

(a) All taxable property shall be classified for tax purposes as follows: class 1, real property; class 2, tangible personal property; class 3, intangible
personal property. The general assembly, by general law, may provide for further classification within classes 2 and 3, based solely on the nature and characteristics of the property, and not on the nature, residence or business of the owner, or the amount owned. Nothing in this section shall prevent the taxing of franchises, privileges or incomes, or the levying of excise or motor vehicle license taxes, or any other taxes of the same or different types.

(b) Property in classes 1 and 2 and subclasses of class 2, shall be assessed for tax purposes at its value or such percentage of its value as may be fixed by law for each class and for each subclass of class 2. Property in class 3 and its subclasses shall be taxed only to the extent authorized and at the rate fixed by law for each class and subclass, and the tax shall be based on the annual yield and shall not exceed eight per cent thereof.

(c) All taxes on property in class 3 and its subclasses, and the tax under any other form of taxation substituted by the general assembly for the tax on bank shares, shall be assessed, levied and collected by the state and returned as provided by law, less two per cent for collection, to the counties and other political subdivisions of their origin, in proportion to the respective local rates of levy.

Art. X §7.

For the purpose of encouraging forestry when lands are devoted exclusively to such purpose, and the reconstruction, redevelopment and rehabilitation of obsolete, decadent or blighted areas, the general assembly by general law, may provide for such partial relief from taxation of the lands devoted to any such purpose, and of the improvements thereon, by such method or methods, for such period or periods of time, not exceeding twenty-five years in any instance, and upon such terms, conditions, and restrictions as it may prescribe.

Art. X §6.

All property, real and personal, of the state, counties and other political subdivisions, and non-profit cemeteries, shall be exempt from taxation; and all property, real and personal, not held for private or corporate profit and used exclusively for religious worship, for schools and colleges, for purposes purely charitable, or for agricultural and horticultural societies may be exempted from taxation by general law. All laws exempting from taxation property other than the property enumerated in this article, shall be void.

Art. X §5.

All railroad corporations in this state, or doing business therein, shall be subject to taxation for state, county, school, municipal and other purposes, on the real and personal property owned or used by them, and on their gross earnings, their net earnings, their franchises and their capital stock.
Art. XII §1.

The necessary revenue for the support and maintenance of the state shall be provided by the legislative assembly, which shall levy a uniform rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, except that specially provided for in this article. The legislative assembly may also impose a license tax, both upon persons and upon corporations doing business in the state.

Art. XII §11.

Taxes shall be levied and collected by general laws and for public purposes only. They shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax.

Art. XII §1a.

The legislative assembly may levy and collect taxes upon incomes of persons, firms and corporations for the purpose of replacing property taxes. These income taxes may be graduated and progressive and shall be distributed to the public schools and to the state government.

Art. XII §17.

The word property as used in this article is hereby declared to include moneys, credits, bonds, stocks, franchises and all matters and things (real, personal and mixed) capable of private ownership, but this shall not be construed so as to authorize the tax of the stocks of any company or corporation when the property of such company or corporation represented by such stocks is within the state and has been taxed.

Art. XII §2.

The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for the agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, institutions of purely public charity and evidences of debt secured by mortgages of record upon real or personal property in the state of Montana, may be exempt from taxation.

Art. XII §3.

All mines and mining claims, both placer and rock in place, containing or bearing gold, silver, copper, lead, coal or other valuable mineral deposits, after purchase thereof from the United States, shall be taxed at the price paid the United States therefor, unless the surface ground, or some part
thereof, of such mine or claim, is used for other than mining purposes, and has a separate and independent value for such other purposes, in which case said surface ground, or any part thereof, so used for other than mining purposes, shall be taxed at its value for such other purposes, as provided by law; and all machinery used in mining, and all property and surface improvements upon or appurtenant to mines and mining claims which have a value separate and independent of such mines or mining claims, and the annual net proceeds of all mines and mining claims shall be taxed as provided by law.

NEBRASKA

Art. VIII §1.

The necessary revenue of the state and its governmental subdivisions shall be raised by taxation in such manner as the Legislature may direct. Taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises, except that the Legislature may provide for a different method of taxing motor vehicles. . . . Taxes uniform as to class may be levied by valuation upon all other property. Taxes, other than property taxes, may be authorized by law. . . .

Art. VIII §2.

The property of the state and its governmental subdivisions shall be exempt from taxation. The Legislature by general law may exempt property owned by and used exclusively for agricultural and horticultural societies, and property owned and used exclusively for educational, religious, charitable or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or user. Household goods of the value of two hundred ($200.00) dollars to each family shall be exempt from taxation. The Legislature by general law may provide that the increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the assessment of such land. No property shall be exempt from taxation except as provided in this section.

Art. VIII §6.

. . . such [municipal] taxes shall be uniform in respect to persons and property within the jurisdiction of the body imposing the same.

Art. VIII §1A.

When a general sales tax, or an income tax, or a combination of a general sales tax or income tax, is adopted by the Legislature as a method of raising revenue for the State of Nebraska for state purposes, the state shall be prohibited from levying a property tax for state purposes.
NEVADA

Art. X §1.

The legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, when not patented, the proceeds alone of which shall be assessed and taxed, and when patented, each patented mine shall be assessed at not less than five hundred dollars, except where one hundred dollars in labor has been actually performed on such patented mine during the year, in addition to the tax upon the net proceeds; shares of stock (except shares of stock in banking corporations), bonds, mortgages, notes, bank deposits, book accounts and credits, and securities and choses in action of like character are deemed to represent interest in property already assessed and taxed, either in Nevada or elsewhere, and shall be exempt. No inheritance or estate tax shall ever be levied, and there shall also be excepted such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes.

Art. VIII §2.

All real property and possessory rights to the same, as well as personal property in this state, belonging to corporations now existing or hereafter created, shall be subject to taxation the same as property of individuals; provided, that the property of corporations formed for municipal, charitable, religious, or educational purposes may be exempted by law.

NEW HAMPSHIRE

Pt. II Art. 5.

[The Legislature may] impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants of, and residents within, the said state; and upon all estates within the same . . . ; for the purpose of encouraging conservation of the forest resources of the state, the general court may provide for special assessments, rates and taxes on growing woods and timbers.

Pt. II Art. 6.

The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and property when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years, at least, and as much oftener as the general court shall order.
Pt. I Art. 12.

Every member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection. . . .

NEW JERSEY

Art. VIII §1. ¶1.

Property shall be assessed for taxation under general laws and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value; and such real property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district.

Art. VIII §1. ¶2.

Exemption from taxation may be granted only by general laws. Until otherwise provided by law all exemptions from taxation validly granted and now in existence shall be continued. Exemptions from taxation may be altered or repealed, except those exempting real and personal property used exclusively for religious, educational, charitable or cemetery purposes as defined by law, and owned by any corporation or association organized and conducted exclusively for one or more of such purposes and not operating for profit.

Art. VIII §1. ¶3.

. . . [veterans, citizens and residents of New Jersey,] shall be exempt from taxation on real and personal property to an aggregate assessed valuation not exceeding five hundred dollars, which exemption shall not be altered or repealed. . . . [disabled veterans] shall be entitled to such further exemption from taxation as from time to time may be provided by law. The widow of any citizen and resident of this State who has met or shall meet his death on active duty in time of war in any such service shall be entitled, during her widowhood, to the exemption in this paragraph provided for honorably discharged veterans and to such further exemption as from time to time may be provided by law.

NEW MEXICO

Art. VIII §1.

Taxes levied upon tangible property shall be in proportion to the value thereof, and taxes shall be equal and uniform upon subjects of taxation of the same class.
Art. VIII §3.

The property of the United States, the state and all counties, towns, cities and school districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the state of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation.

Art. VIII §5.

The legislature may exempt from taxation property of each head of the family to the amount of two hundred dollars ($200), and the property, including the community or joint property of husband and wife, of every honorably discharged member of the armed forces of the United States who served in the armed forces of the United States at any time during which the United States was regularly and officially engaged in any war, in the sum of two thousand dollars ($2,000).

Art. VIII §6.

Lands held in large tracts shall not be assessed for taxation at any lower value per acre than lands of the same character or quality and similarly situated, held in smaller tracts. The plowing of land shall not be considered as adding value thereto for the purpose of taxation.

NEW YORK

Art. I §11.

No person shall be denied the equal protection of the laws of this state or any subdivision thereof.

Art. XVI §1.

. . . Exemptions from taxation may be granted only by general laws. Exemptions may be altered or repealed except those exempting real or personal property used exclusively for religious, educational or charitable purposes as defined by law and owned by any corporation or association organized or conducted exclusively for one or more of such purposes and not operating for profit.

Art. XVI §3.

. . . Intangible personal property shall not be taxed ad valorem nor shall any excise tax be levied solely because of the ownership or possession thereof, except that the income therefrom may be taken into consideration in computing any excise tax measured by income generally. Undistributed profits shall not be taxed.
Art. XVI §4.
Where the state has power to tax corporations included under the laws of the United States there shall be no discrimination in the rates and methods of taxation between such corporations and other corporations exercising substantially similar functions and engaged in substantially similar business within the state.

NORTH CAROLINA
Art. V §3. Const. 1876.
. . . Taxes on property shall be uniform as to each class of property taxed. . . . The General Assembly may also tax trades, professions, franchises, and incomes: Provided, the rate of tax on income shall not in any case exceed ten per cent (10%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than $2,000; to all other persons not less than $1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Art. V §5.
Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars. The General Assembly may exempt from taxation not exceeding one thousand dollars ($1,000.00) in value of property held and used as the place of residence of the owner.

NORTH DAKOTA
Art. XI §176. Const. 1889.
Taxes shall be uniform upon the same class of property including franchises within the territorial limits of the authority levying the tax. The legislature may by law exempt any or all classes of personal property from taxation and within the meaning of this section, fixtures, buildings and improvements of every character, whatsoever, upon land shall be deemed personal property. The property of the United States and of the state, county and municipal corporations and property used exclusively for schools, religious, cemetery, charitable or other public purposes shall be exempt from taxation. Except as restricted by this article, the legislature may provide for raising revenue and fixing the situs of all property for the purpose of
taxation. Provided that all taxes and exemptions in force when this amendment is adopted shall remain in force until otherwise provided by statute.

Art. XI §177.

The legislature may by law provide for the levy and collection of an acreage tax on lands within the state in addition to the limitations specified in Section 174 in Article II of the constitution. The proceeds of such tax shall be used to indemnify the owners of growing crops against damages by hail, provided that lands used exclusively for public roads, rights of way of common carriers, mining, manufacturing or pasturage may be exempt from such tax.

OHIO

Art. XII §2.

Land and improvements thereon shall be taxed by uniform rule according to value... [certain bonds exempt]... and without limiting the general power, subject to the provisions of article I of this constitution, to determine the subjects and methods of taxation or exemptions therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law.

Art. XII §7.

Laws may be passed providing for the taxation of the right to receive, or to succeed to, estates, and such taxation may be uniform or it may be so graduated as to tax at a higher rate the right to receive, or to succeed to, estates of larger value than to estates of smaller value. Such tax may also be levied at different rates upon collateral and direct inheritances, and a portion of each estate not exceeding twenty thousand dollars may be exempt from such taxation.

Art. XII §8.

Laws may be passed providing for the taxation of incomes, and such taxation may be either uniform or graduated, and may be applied to such incomes as may be designated by law; but a part of each annual income not exceeding three thousand dollars may be exempt from such taxation.

Art. XII §10.

Laws may be passed providing for excise and franchise taxes and for the imposition of taxes upon the production of coal, oil, gas and other minerals.
Art. XIII §4.

The property of corporations, now existing or hereafter created, shall forever be subject to taxation, the same as the property of individuals.

Art. II §36.

Laws may be passed to encourage forestry, and to that end areas devoted exclusively to forestry may be exempted, in whole or in part from taxation. . . .

Art. II §1(e).

The powers defined herein as the "initiative" and "referendum" shall not be used to pass a law authorizing any classification of property for the purpose of levying different rates of taxation thereon or of authorizing the levy of any single tax on land or land values or land sites at a higher rate or by a different rule than is or may be applied to improvements thereon or to personal property.

OKLAHOMA

Const. 1907.

Art. X §5.

The power of taxation shall never be surrendered, suspended, or contracted away. Taxes shall be uniform upon the same class of subjects.

Art. X §12.

The Legislature shall have power to provide for the levy and collection of license, franchise, gross revenue, excise, income, collateral and direct inheritance, legacy, and succession taxes; also graduated income taxes, graduated collateral and direct inheritance taxes, graduated legacy and succession taxes; also stamp, registration, production or other specific taxes.

Art. X §22.

Nothing in this Constitution shall be held, or construed, to prevent the classification of property for purposes of taxation; and the valuation of different classes by different means or methods.


The Legislature shall pass no law exempting any property within this State from taxation, except as otherwise provided in this Constitution.

Art. X §6.

All property used for free public libraries, free museums, public cemeteries, property used exclusively for religious and charitable purposes, and all property of the United States, and of this State; household goods of the heads of families, tools, implements, and live stock employed in the support
of the family, not exceeding one hundred dollars in value, and all growing crops, shall be exempt from taxation. . . .

The Legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five years, as an inducement to their location.

Art. XII-A.

[Homestead exemption.]

Art. X §8.

All property which may be taxed ad valorem shall be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale. . . .

OREGON

Const. 1859.

Art. IX §1.

The Legislative Assembly shall, and the people through the initiative may, provide by law uniform rules of assessment and taxation. All taxes shall be levied and collected under general laws operating uniformly throughout the state.

Art. I §32.

No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly; and all taxation shall be uniform on the same class of subjects within the territorial limits of the authority levying the tax.

PENNSYLVANIA

Const. 1874.

Art. IX §1.

All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, but the General Assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, institutions of purely public charity, and real and personal property owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors and marines.

Art. IX §2.

All laws exempting property from taxation, other than the property above enumerated shall be void.
RHODE ISLAND

Art. I §2.

All free governments are instituted for the protection, safety and happiness of the people. All laws, therefore, should be made for the good of the whole; and the burdens of the state ought to be fairly distributed among its citizens.

SOUTH CAROLINA

Art. X §1.

The General Assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe regulations to secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, the products of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes: Provided, however, That the General Assembly may impose a capitation tax upon such domestic animals as from their nature and habits are destructive of other property: And provided, further, That the General Assembly may provide for a graduated tax on incomes, and for a graduated license on occupations and business. Provided, further That the General Assembly may provide by law for the assessment of all intangible personal property, including moneys, credits, bank deposits, corporate stocks, and bonds, at its true value for taxation for State, County and municipal purposes or either thereof; Provided, that the total rate of taxation imposed thereon shall never exceed one-half of one per centum of the actual value of such intangible property; Provided, further, That such intangible personal property shall not be subject to the three mill levy provided by §10, Art. II, of this instrument or to any other general or special tax levy, except such as is especially provided by the General Assembly by the authority and within the limitation of this provision; nor shall such intangible personal property be considered a part of "taxable property," as such term is used in this instrument, of the State or any subdivision thereof.


All property subject to taxation shall be taxed in proportion to its value.

Art. III §29.

All taxes upon property, real and personal, shall be laid upon the actual value of the property taxed, as the same shall be ascertained by an assessment made for the purpose of laying such tax.

The General Assembly shall provide for the assessment of all property for taxation; and State, county, township, school, municipal and all other taxes shall be levied on the same assessment which shall be that made for State taxes.

Art. X §4.

There shall be exempted from taxation all County, township and municipal property used exclusively for public purposes and not for revenue, and all charitable institutions in the nature of asylums for the infirm, deaf and dumb, blind, idiotic and indigent persons, except where the profits of such institutions are applied to private uses; all public libraries, churches, parsonages and burying grounds; but property of associations and societies, although connected with charitable objects, shall not be exempt from State, County or municipal taxation: Provided, That as to real estate this exemption shall not extend beyond the buildings and premises actually occupied by such schools, colleges, institutions of learning, asylums, libraries, churches, parsonages and burial grounds, although connected with charitable objects.

Art. VIII §8.

Cities and towns may exempt from taxation, by general or special ordinance, except for school purposes, manufactories established within their limits for five successive years from the time of the establishment of such manufactories.

Art. VIII §6.

The corporate authorities of cities and towns in this State shall be vested with power to assess and collect taxes for corporate purposes said taxes to be uniform in respect to persons and property within the jurisdiction of the body composing the same; and all the property, except such as is exempt by law, within the limits of cities and towns shall be taxed for the payment of debts contracted under authority of law. License or privileged taxes imposed shall be graduated so as to secure a just imposition of such tax upon the classes subject thereto.

SOUTH DAKOTA

Art. VI §17.

No tax or duty shall be imposed without the consent of the people or their representatives in the legislature, and all taxation shall be equal and uniform.
Art. XI §2.

To the end that the burden of taxation may be equitable upon all property, and in order that no property which is made subject to taxation shall escape, the legislature is empowered to divide all property including moneys and credits as well as physical property into classes and to determine what class or classes of property shall be subject to taxation and what property, if any, shall not be subject to taxation. Taxes shall be uniform on all property of the same class, and shall be levied and collected for public purposes only. Taxes may be imposed upon any and all property including privileges, franchises and licenses to do business in the state. Gross earnings and net incomes may be considered in taxing any and all property and the valuation of property for taxation purposes shall never exceed the actual value thereof. The legislature is empowered to impose taxes upon incomes and occupations, and taxes upon incomes may be graduated and progressive and reasonable exemptions may be provided.

Art. XI §4.

The legislature shall provide for taxing all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also for taxing the notes and bills discounted or purchased, moneys loaned and all other property, effects or dues of every description, of all banks and of all bankers, so that all property employed in banking shall always be subject to a taxation equal to that imposed on the property of individuals.

Art. XI §5.

The property of the United States and of the state, county and municipal corporations, both real and personal, shall be exempt from taxation.

Art. XI §6.

The legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation.

Art. XI §7.

All laws exempting property from taxation other than that enumerated in sections 5 and 6 of this article, shall be void.

Art. XI §10.

... such [local] tax shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.

Art. VIII §15.

The legislature shall make such provision by general taxation and by authorizing the school corporations to levy such additional taxes as with the
income from the permanent school fund shall secure a thorough and efficient system of common schools throughout the state. The legislature is empowered to classify properties within school districts for purposes of school taxation, and may constitute agricultural lands a separate class. Taxes shall be uniform on all property in the same class.

TENNESSEE

Art. II §28.

All property, real, personal or mixed, shall be taxed but the Legislature may except such as may be held by the State, by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational, and shall except one thousand dollars' worth of personal property in the hands of each taxpayer, and the direct product of the soil in the hands of the producer, and his immediate vendee. All property shall be taxed according to its value, that value to be ascertained in such manner as the Legislature shall direct, so that taxes shall be equal and uniform throughout the State. No one species of property from which a tax may be collected, shall be taxed higher than any other species of property of the same value. But the Legislature shall have power to tax Merchants, Peddlers and privileges, in such manner as they may from time to time direct. The portion of a Merchant's Capital used in the purchase of Merchandise sold by him to nonresidents and sent beyond the State, shall not be taxed at a rate higher than the ad valorem tax on property. The Legislature shall have power to levy a tax upon incomes derived from stocks and bonds that are not taxed ad valorem.

Art. II §30.

No article manufactured of the produce of this State shall be taxed otherwise than to pay inspection fees.

Art. II §29.

The General Assembly shall have power to authorize the several counties and incorporated towns of this State, to impose taxes for county and corporation purposes respectively, in such manner as shall be prescribed by law; and all property shall be taxed according to its value, upon the principles established in regard to State taxation.

TEXAS

Art. VIII §1.

Taxation shall be equal and uniform. All property in this State, whether owned by natural persons or corporations, other than municipal, shall be
taxed in proportion to its value, which shall be ascertained as may be provided by law. The Legislature may impose a poll tax. It may also impose occupation taxes, both upon natural persons and upon corporations, other than municipal, doing any business in this State. It may also tax incomes of both natural persons and corporations other than municipal, except that persons engaged in mechanical and agricultural pursuits shall never be required to pay an occupation tax; Provided, that two hundred and fifty dollars worth of household and kitchen furniture, belonging to each family in this state shall be exempt from taxation.

Art. VIII §2.

All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the Legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship; also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; places of burial not held for private or corporate profit; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys, girls, young men or young women operating under a State or national organization of like character; also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property above mentioned shall be null and void.

Art. VIII §17.

The specification of the objects and subjects of taxation shall not deprive the Legislature of the power to require other subjects or objects to be taxed in such manner as may be consistent with the principles of taxation fixed in this Constitution.

Art. XI §9.

[Municipal property used for public purposes, all property used for
extinguishing fires, and all other property devoted exclusively to the use and benefit of the public shall be exempt . . . from taxation. . . .

Art. VIII §1b.

[Homesteads of assessed taxable value of $3,000] shall be exempt from all taxation for all State purposes.

UTAH

Art. XIII §2.

All tangible property in the state, not exempt under the laws of the United States, or under this constitution, shall be taxed in proportion to its value, to be ascertained as provided by law. The property of the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Water rights, ditches, canals, reservoirs, power plants, pumping plants, transmission lines, pipes and flumes owned and used by individuals or corporations for irrigating lands within the state owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed as long as they shall be owned and used exclusively for such purposes. Power plants, power transmission lines and other property used for generating and delivering electrical power, a portion of which is used for furnishing power for pumping water for irrigation purposes on lands in the state of Utah, may be exempted from taxation to the extent that such property is used for such purposes. These exemptions shall accrue to the benefit of the users of water so pumped under such regulations as the legislature may prescribe. The taxes of the indigent poor may be remitted or abated at such times and in such manner as may be provided by law. The legislature may provide for the exemption from taxation of homes, homesteads, and personal property, not to exceed $2,000 in value for homes and homesteads, and $300 for personal property. Property not to exceed $3,000 in value, owned by disabled persons who served in any war in the military service of the United States or of the state of Utah and by the unmarried widows and minor orphans of such persons may be exempted as the legislature may provide. . . .

Art. XIII §3.

The Legislature shall provide by law a uniform and equal rate of assessment and taxation on all tangible property in the State, according to its value in money, and shall prescribe by law such regulations as shall secure a just valuation for taxation of such property, so that every person or corporation shall pay a tax in proportion to the value of his, her, or its tangible property,
provided that the Legislature may determine the manner and extent of tax­
ing transient live stock and live stock being fed for slaughter to be used for
human consumption. Intangible property may be exempted from taxation
as property or it may be taxed in such manner and to such extent as the
Legislature may provide. Provided that if intangible property be taxed as
property the rate thereof shall not exceed five mills on each dollar of valua-
tion. When exempted from taxation as property, the taxable income there-
from shall be taxed under any tax based on incomes, but when taxed by the
State of Utah as property, the income therefrom shall be taxed under any
tax based on incomes, but when taxed by the State of Utah as property, the
income therefrom shall not also be taxed. The Legislature may provide for
deductions, exemptions, and/or offsets on any tax based upon income. The
personal income tax rates shall be graduated but the maximum rate shall not
exceed six per cent of net income. No excise tax rate based upon income
shall exceed four per cent of net income. . . .

Art. XIII §4.

All metalliferous mines or mining claims, both placer and rock in place,
shall be assessed as the Legislature shall provide. . . . All other mines or
mining claims and other valuable mineral deposits, including lands contain-
ing coal or hydrocarbons and all machinery used in mining and all property
or surface improvements upon or appurtenant to mines or mining claims, and
the value of any surface use made of mining claims, or mining property for
other than mining purposes, shall be assessed as other tangible property.

Art. XIII §12.

Nothing in this Constitution shall be construed to prevent the Legislature
from providing a stamp tax, or a tax based on income, occupation, licenses
or franchises.

VERMONT

Ch. I Art. 9.

That every member of society hath a right to be protected in the enjoy-
ment of life, liberty, and property, and therefore is bound to contribute his
proportion toward the expense of that protection. . . .

VIRGINIA

Art. XIII §168.

All property, except as hereinafter provided, shall be taxed; all taxes,
whether State, local or municipal, shall be uniform upon the same class of
subjects within the territorial limits of the authority levying the tax, and
shall be levied and collected under general law. The General Assembly may define and classify taxable subjects, and, except as to classes of property herein expressly segregated for either State or local taxation, the General Assembly may segregate the several classes of property so as to specify and determine upon what subjects State taxes, and upon what subjects local taxes may be levied.

Art. XIII §170.

The General Assembly may levy a tax on incomes in excess of six hundred dollars per annum; may levy a license tax upon any business which cannot be reached by the ad valorem system; and may impose State franchise taxes, and in imposing a franchise tax, may in its discretion, make the same in lieu of taxes upon other property, in whole or in part, of a transportation, industrial, or commercial corporation. Whenever a franchise tax shall be imposed upon a corporation doing business, in this State, or whenever all the capital, however invested, of a corporation chartered under the laws of the State, shall be taxed, the shares of stock issued by any such corporation shall not be further taxed.

Art. XIII §171.

No State property tax for State purposes shall be levied on real estate or tangible personal property, except the rolling stock of public service corporations. Real estate and tangible personal property, except the rolling stock of public service corporations, are hereby segregated for, and made subject to, local taxation, only, and shall be assessed or reassessed for local taxation in such manner and at such times as the General Assembly has heretofore prescribed, or may hereafter prescribe, by general laws.

Art. XIII §169.

Except as hereafter provided, all assessments of real estate and tangible personal property shall be at their fair market value, to be ascertained as prescribed by law. So long as the State shall levy upon any public service corporation, other than a railway or a canal corporation, a State franchise, license, or other tax, based upon or measured by its gross receipts, or gross earnings, or any part thereof, its real estate and tangible personal property shall be assessed by the State Corporation Commission, or other central State agency, in the manner prescribed by law. The General Assembly may allow a lower rate of taxation to be imposed for a period of years by a city or town upon land added to its corporate limits, than is imposed on similar property within its limits at the time such land is added.

Art. XIII §183.

Unless otherwise provided in the Constitution, the following property and
no other shall be exempt from taxation, State and local, including inheritance taxes:

(a) Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth issued since February fourteenth, eighteen hundred and eighty-two, or hereafter exempted by law.

(b) Buildings with land they actually occupy, and the furniture and furnishings therein and endowment funds lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private or public burying grounds or cemeteries and endowment funds, lawfully held, for their care, provided the same are not operated for profit.

(d) Property owned by public libraries, incorporated colleges or other incorporated institutions of learning, not conducted for profit, together with the endowment funds thereof not invested in real estate. But this provision shall apply only to property primarily used for literary, scientific or educational purpose or purposes incidental thereto. It shall not apply to industrial schools which sell their product to others than their own employees or students.

(e) Real estate belonging to, actually and exclusively occupied and used by, and personal property, including endowment funds, belonging to Young Men's Christian Associations, and other similar religious associations, orphan or other asylums, reformatories, hospitals and nunneries, conducted not for profit, but exclusively as charities, also parks or playgrounds held by trustees for the perpetual use of the general public.

(f) Buildings with the land they actually occupy, and the furniture and furnishings therein, belonging to any benevolent or charitable association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Property of the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, the Mount Vernon Ladies' Association of the Union, the Virginia Historical Society, the Thomas Jefferson Memorial Foundation, Incorporated, the posts of the American Legion and such other similar organizations or societies as may be prescribed by law.

Except as to class (a) above, general laws may be enacted restricting but not extending the above exemptions.

Nothing contained in this section shall be construed to exempt from taxation the property of any person, firm, association, or corporation, who
shall, expressly or impliedly, directly or indirectly, contract or promise to pay a sum of money or other benefit, on account of death, sickness, or accident to any of its members or other person.

Whenever any building or land, or part thereof, mentioned in this section, and not belonging to the State, shall be leased or shall otherwise be a source of revenue or profit, all of such buildings and land shall be liable to taxation as other land and buildings in the same county, city or town. But the General Assembly may provide for the partial taxation of property not exclusively used for the purposes herein named.

Nothing herein contained shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of lessees thereof, existing under any lawful contract heretofore made, any real estate owned by such county, city or town, as heretofore leased by it.

Obligations issued by counties, cities or towns may be exempted by the authorities of such localities from local taxation.

Art. XIII §189.

The General Assembly may, by general law, authorize the governing bodies of cities, towns and counties to exempt manufacturing establishments and works of internal improvement from local taxation for a period not exceeding five years, as an inducement to their location.

WASHINGTON

Art. VII §1.

The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word “property” as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: Provided, That the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of three hundred ($300.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner.
Art. VII §9.

The legislature may vest the corporate authorities of cities, towns, and villages with power to make local improvements by special assessment, or by special taxation of property benefited. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, and such taxes shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.

WEST VIRGINIA

Art. X §1.

Subject to the exceptions in this section contained, taxation shall be equal and uniform throughout the State, and all property, both real and personal, shall be taxed in proportion to its value to be ascertained as directed by law. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value; except that the aggregate of taxes assessed in any one year upon personal property employed exclusively in agriculture, including horticulture and grazing, products of agriculture as above defined, including live stock, while owned by the producer, and money, notes, bonds, bills and accounts receivable, stocks and other similar intangible personal property shall not exceed fifty cents on each one hundred dollars of value thereof and upon all property owned, used and occupied by the owner thereof exclusively for residential purposes and upon farms occupied and cultivated by their owners or bona-fide tenants one dollar; and upon all other property situated outside of municipalities, one dollar and fifty cents; and upon all other such property situated within municipalities, two dollars; but property used for educational, literary, scientific, religious or charitable purposes, all cemeteries, public property, the personal property, including live stock, employed exclusively in agriculture as above defined and the products of agriculture as so defined while owned by the producers may by law be exempted from taxation; household goods to the value of two hundred dollars shall be exempted from taxation. The legislature shall have authority to tax privileges, franchises, and incomes of persons and corporations and to classify and graduate the tax on all incomes according to the amount thereof and to exempt from taxation, incomes below a minimum to be fixed from time to time.

Art. VI §53.

The legislature may by general law define and classify forest lands. Forest lands embraced in any such contract may be exempted from all taxation or be taxed in such manner, including the imposition of a severance tax or charge as trees are harvested, as the legislature may from time to time provide.
Art. X §9.

... but such [local] taxes shall be uniform, with respect to persons and property within the jurisdiction of the authority imposing the same.

WISCONSIN

Art. VIII §1. Const. 1848.

The rule of taxation shall be uniform but the legislature may empower cities, villages or towns to collect and return taxes on real estate located therein by optional methods. Taxes shall be levied upon such property with such classifications as to forests and minerals including or separate or severed from the land, as the legislature shall prescribe. Taxes may also be imposed on incomes, privileges and occupations, which taxes may be graduated and progressive, and reasonable exemptions may be provided.

WYOMING


No tax shall be imposed without the consent of the people or their authorized representatives. All taxation shall be equal and uniform.

Art. XV §11.

All property, except as in this constitution otherwise provided, shall be uniformly assessed for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation for tax of all property, real and personal.

Art. XV §3.

All mines and mining claims from which gold, silver and other precious metals, soda, saline, coal, mineral oil or other valuable deposit, is or may be produced shall be taxed in addition to the surface improvements, and in lieu of taxes on the lands, on the gross product thereof, as may be prescribed by law; provided, that the product of all mines shall be taxed in proportion to the value thereof.

Art. XV §12.

The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide.