



**Missouri Legislative Academy**  
Institute of Public Policy  
University of Missouri

# **The Hancock Amendment: Missouri's Tax Limitation Measure**

Report 17-2012  
November 2012

Prepared by:

Bridget Kevin-Myers, RN JD  
Assistant Research Professor  
Institute of Public Policy  
Harry S Truman School of Public Affairs  
University of Missouri

Russ Hembree, JD  
Director  
Joint Committee of Legislative Research  
Missouri General Assembly

## THE HANCOCK AMENDMENT: MISSOURI'S TAX LIMITATION MEASURE

### Abstract

In 1980, the Missouri constitution was amended to include a taxing and expenditure limitation, which is commonly known as the Hancock Amendment. The Hancock Amendment requires the state to refund money to income tax payers when revenues are in excess of a percentage based upon the personal income of Missourians. If, in any given year, there is a revenue surplus greater than 1% of the revenue limitation, the state must refund the money to taxpayers. There were refunds in the late 1990s, but it is unlikely that the refund provision will be invoked any time soon because the state is at least \$3 billion dollars below the revenue threshold. Further, the Hancock amendment limits the overall amount of new annual revenue that the legislature may raise in any one year without voter approval. Finally, the Hancock amendment has a 'no unfunded mandate' provision that prevents the state legislature from shifting funding responsibilities from the state level to the local level. In these tight fiscal times, both the voter approval requirement for taxes and the local mandate prohibition impact legislative decision-making.

### Introduction

In 1980, Mel Hancock, a Springfield businessman, began a petition drive in support of a constitutional amendment that would limit state and local government taxation and spending. On November 4, 1980, 55 percent of the voters approved the constitutional amendment. It is generally known as the Hancock amendment, and is found in Article X Sections 18-24 of the Missouri Constitution.<sup>1</sup> The amendment is often known as the "tax and spending lid" whose purpose is to limit taxes by establishing tax, revenue and spending limits for the state legislature and other political subdivisions that may only be exceeded with voter approval. See *Roher v. Emmons*, 289 SW 3d 600, 603 (Mo.App. E.D. 2009)(internal citations omitted).<sup>2</sup>

Missouri is a fiscally conservative state and the Hancock Amendment places further restrictions on the government's ability to raise monies and spend those monies. It is imperative that Missouri legislatures and government officials understand the limitations and the allowances of the tax and spending lid. To that end, this report discusses the various sections of the Hancock Amendment in detail and select court decisions interpreting the provisions of the Amendment. The legislature has not adopted implementing legislation; consequently lawsuits are necessary to determine the parameters of the Hancock Amendment.<sup>3</sup>

---

<sup>1</sup> The amendment is found online at the State legislature site: <http://www.moga.mo.gov/>, last visited November 5, 2012.

<sup>2</sup> A thorough discussion of the historical context of the Hancock Amendment, its interpretation by the courts over the past thirty years and the implications of the limitations for future legislative efforts is found in a recent Missouri Law review article. Bremer, J.G., *Pulling the Taxpayer's Sword From the Stone: The Appropriation Requirement of Missouri's Hancock Amendment*, 77 Missouri L.Rev. 481 (2012).

<sup>3</sup> *Id.* at 489.



## Substantive Provisions

The Hancock Amendment<sup>4</sup> contains five important provisions: 1) state revenue limit and tax refund provision; 2) state mandate provision 3) voter approval of raising tax revenues above a specified ceiling 4) local government tax limit and voter approval provision and 5) taxpayer right to bring lawsuit.

### *State Revenue Limit*

Section 18(a)<sup>5</sup> limits the amount of taxes which the General Assembly may impose in any fiscal year by requiring that the ratio between total state revenues (TSR) and the personal income of Missourians be the same as the ratio calculated for certain base years (the amendment specifies the TSR for FY81 and the personal income figures for calendar year 1979). That ratio was determined and set at 5.6395% in 1985. This constant ratio is then multiplied by the personal income figures for Missourians in later years to determine the revenue limit for any given year. The limit in state revenue, therefore, is tied to the percentage growth in Missourians' personal income.

To qualify as total state revenues, the funds must be received into the state treasury **and** be subject to appropriation. *Kelly v. Hanson*, 959 S.W.2d 107, 111 (Mo. 1997). Revenues can include general revenue, special revenue, licenses and fees. It is important to note, however, that the amendment requires the exclusion of tax revenues if those revenues have been directly approved by voters after the adoption of the Hancock Amendment. *Goode v. Bond*, 652 S.W.2d 98 (Mo. banc 1983); *Missouri Merchants and Manufacturers Association v. State*, 42 S.W.3d 628 (Mo. banc 2001). The latter case also held that tax credits used to reduce the amount of money a taxpayer owes do not become TSR, but tax credits which exceed the amount of money owed in taxes do become TSR. *Id.* at 635. Practically speaking, tax credits reduce TSR, which is important to consider when contemplating raising tax revenues and the limitations discussed below.

---

<sup>4</sup> Vernon's Annotated Statutes (VAMS) provides an excellent synopsis of major court decisions interpreting this constitutional provision and the reader is encouraged to consult VAMS. VAMS Const. Art.10, §§ 16-24.

<sup>5</sup> Mo.Const.art. X, §18 (2012).

## Overall Limitation on Raising Tax Revenues

Section 18(e)<sup>6</sup> prohibits the General Assembly from increasing taxes or fees in any fiscal year that would produce "new annual revenues" in excess of either a specified dollar amount (adjusted annually by percentage change in personal income; for FY12 the amount was estimated at \$80.2 million) or 1% of TSR for the second fiscal year before the General Assembly's action, whichever is less. The term "new annual revenues" refers to the **net** increase in annual revenues.<sup>7</sup> The determination of a net increase in annual revenues is determined by identifying the total increase of all taxes and fees less any applicable refunds and any contemporaneously occurring reductions in taxes or fees. In addition, "new annual revenue" does not include and interest earned on the proceeds of any taxes or fees. Finally, this limitation does not apply to dedicated funds.<sup>8</sup>

## Refund Provision

For any year in which the revenue limit is exceeded by 1% or more, a *pro rata* refund of the excess revenues is made to Missouri state income taxpayers.<sup>9</sup> In order for the funds to be subject to the refund mandate, they must be 1) received into the state treasury and 2) subject to appropriation. *Missouri Ass'n of Counties v. Wilson*, 3 S.W. 3d 772, 774 (Mo. 1999) *citing to Kelly v. Hanson*, 959 S.W. 2d 707 (Mo. 1997). The constitutionality of this provision was upheld by the Missouri Supreme Court in *Missourians for Tax Justice Education Project v. Holden*, 959 S.W.2d 100 (Mo. banc 1997), in which it was argued that the refund was unconstitutional, as a violation of the Equal Protection clause, because it went only to income taxpayers, not all taxpayers. The Court found that the Hancock amendment furthered a

## Definitions

**FY (Fiscal Year)** - the period running from July 1 of one year through June 30 of the following year which is used to measure the state budget cycle of revenues and spending.

**General Revenue Fund** - fund in the state treasury into which all state moneys are deposited, unless required by statute or constitutional provision to be deposited into another fund. (*See* §33.543, RSMo)

**Hancock II** - initiative petition placed on the ballot in 1994 which would have strengthened several provisions of the original Hancock Amendment. The measure was defeated by a wide margin.

**Personal Income of Missouri** - total amount of income received by persons in Missouri from all sources, as defined by the U.S. Department of Commerce. (*See* article X, § 17(2) in Appendix A)

**Total State Revenue (TSR)** - all general and special revenues, licenses and fees, excluding federal funds. The term is used to describe the total amount of money which the state receives into the state treasury and which is then subject to appropriation; if the amount exceeds a certain limit, the excess must be refunded to state income tax payers. (*See* article X, §17(1); § 18(b) in Appendix A)

**§18(e) State Tax Increases Requiring Voter Approval** - a referendum amendment adopted in 1996 imposed an additional limit on the ability of the General Assembly to increase taxes without voter approval. New annual revenues imposed by the General Assembly, which in the aggregate exceed a specified dollar amount (originally \$50 million), or 1% of total state revenues, must first be approved by the voters. The dollar figure is adjusted for changes in personal income of Missouri and for 2012: the amount is estimated at \$80.2 million.

<sup>6</sup> Mo.Const. art. X, § 18(e)(1)(2012).

<sup>7</sup> Mo.Const. art. X, §18(e)(2)(2012).

<sup>8</sup> The amount of annual new revenue allowable without voter approval is published annually in the executive budget and can be viewed on-line at [www.oa.mo.gov](http://www.oa.mo.gov).

<sup>9</sup> Mo.Const. art. X, §18(b)(2012).



legitimate state purpose and that the refund mechanism was a rational means of achieving that purpose. *Id.* at 105. Further, the words of the amendment were not vague or ambiguous, thus were not a violation of the Due Process clause. *Id.* at 106-07. Ultimately refunds for FY95, FY96, FY97, FY98, and FY99 were distributed. Approximately \$971 million in total refunds (including corporate taxpayers) were made for those years.

In the current economic environment, and for the foreseeable future, it is unlikely that the refund provision will be invoked. The state is currently more than \$3 billion below the refund threshold. As discussed above, the legislature is limited in its ability to raise tax revenues in excess of \$80.2 million without voter approval. Raising tax revenues above \$80 million requires voter approval of the largest proposed tax. Moreover, the Missouri Supreme Court has consistently held that “voter approved tax increases [are] not subject to the revenue limit of article X, section 18(a) and [are] not subject to being included in the revenues subject to Hancock refunds.” *Missouri Merchants and Manufacturers*, 42 S.W.3d 628, 633. Consequently, even if voters approved taxes whose revenues exceeded the revenue threshold amount in any given year (currently over \$3 billion); it is unlikely that those funds would be subject to Hancock refunds.

### ***State Mandate***

Sections 16 and 21<sup>10</sup> prohibit the state from reducing its proportion of funding for local activities from the level in effect at the time the amendment was adopted (11/4/1980) or from requiring local governments to provide new or additional activities or services without the state agreeing to pay the costs. This provision essentially prevents the legislature from shifting funding responsibilities from the state to local governments- no unfunded mandates. Court cases have emphasized that a violation occurs when two things happen: 1) the state requires a new or increased activity of a political subdivision; and 2) the political subdivision experiences increased costs as a result of the state-mandated new or increased activity or service. *See City of Jefferson v. Missouri Department of Natural Resources*, 863 S.W.2d 844 (Mo. banc 1993). The political subdivision must show an actual increase in costs; the increase will not be presumed. The plaintiff has the burden to prove that an unfunded mandate exists by offering specific proof of new or increased duties and increased expenses, and these elements cannot be established by mere ‘common sense,’ or ‘speculation and conjecture’. *School Dist. of Kansas City v. State*, 317 S.W.3d 599, 611 (Mo. 2010).

If increased costs are shown, then the state must make a specific appropriation which expressly funds the costs of the state-mandated program. *See Rolla 32 School Dist. v State*, 837 S.W.2d 1 (Mo. banc 1992). If a specific appropriation is not made, the recourse for the political subdivision is a declaratory judgment relieving it of the duty to perform the state-mandated activity or service. *See Harrison v. Monroe County*, 716 S.W.2d 263 (Mo. banc 1986). With respect to the requirements of a concealed carry statute, the Court ruled that the fee authorized by statute for the issuance of gun permits by counties was insufficient to cover the cost of issuing those permits. *See Brooks v. State of Missouri*, 128 S.W.3d 844 (Mo.banc 2004).<sup>11</sup> In the case of handgun permits, the statute was revised to allocate more of the fee to pay for processing. The

---

<sup>10</sup> Mo.Const.art X, §§16, 21(2012).

<sup>11</sup> Actually, the court ruled that the portion of the fee applied to the cost of processing the application was inadequate. This decision applied only to the four counties that were party to the suit.

Senate Appropriations Staff is not aware of any appropriation as the result of a decision made under the mandate provision of the amendment.

Where there is no mandate that the governmental entity take on a new responsibility, rather to continue to maintain a responsibility for funding an existing activity in accordance with a previously-existing formula, there is no Hancock violation. *See Neske v. City of St. Louis*, 218 S.W.3d 417, 423 (Mo. 2007) (overruled on other grounds).

### ***Local Government Tax limit/voter approval***

Sections 16 and 22<sup>12</sup> impose the tax limit and voter approval requirement on local governments. The general rule is that voter approval is required before any political subdivision can levy any "tax, license or fees" not authorized when the Amendment was adopted or increase the current levy above the level at the time of adoption. In addition, if the existing base of a tax, license or fee is broadened (such as by repealing a deduction or exemption), then the tax rate has to be reduced to yield the same amount as would have been received on the prior base.

The Missouri Supreme Court, in *Keller v. Marion County Ambulance District*, 820 S.W.2d 301 (Mo. banc 1991), enunciated a five-part test to be used in determining what constitutes a "tax, license or fee" for purposes of the Hancock amendment. These factors should be considered in totality and no factor should be considered independently controlling of the analysis.

- 1) *When is the fee paid?* Fees subject to the Hancock Amendment are likely due to be paid on a periodic basis.
- 2) *Who pays the fee?* A fee subject to the Hancock Amendment is likely to be blanket-billed to all or almost all of the residents of the political subdivision.
- 3) *Is the amount of the fee to be paid affected by the level of goods or services provided to the fee payer?* Fees subject to the Hancock Amendment are less likely to be dependent on the level of goods or services provided to the fee payer.
- 4) *Is the government providing a service or good?* If there is no good or service being provided, or someone unconnected with the government is providing the good or service, then any charge required by and paid to a local government is probably subject to the Hancock Amendment.
- 5) *Has the activity historically and exclusively been provided by the government?* If the government has historically and exclusively provided the good, service, permission or activity, the fee is likely subject to the Hancock Amendment.

---

<sup>12</sup> Mo.Const.art X, §§16, 22 (2012).



*Avanti Petroleum, Inc. v. St. Louis County*, 974 S.W.2d 506, 510-11 (Mo.App.E.D. 1998) citing to *Keller* at 304.

If the assessed valuation of property, excluding new construction and improvements, increases by a larger percentage than the Consumer Price Index, then a "rollback" of the tax rate is required to yield the same amount as would have been received from the levy on the prior assessed value. This rollback applies on a district-wide basis; consequently, individual property owners can still see a higher-than-CPI increase in their own property tax bills. It is important to note, however, that claims for refunds of taxes collected in violation of the Hancock Amendment must be brought before the taxes become payable, i.e., before the last day of the tax year at issue. *Koehr v. Emmons*, 55 S.W.3d 580, 584 (Mo.App. E.D. 2001).

Plaintiffs sought the rollback of a school district tax levy in *Thompson v. Hunter*, 119 S.W.3d 95 (Mo. banc 2003). The central issue involved whether Article X, Section 11(b), as amended in 1998 and which authorizes a school district to set a property tax levy of \$2.75 without voter approval, was nevertheless subject to the Hancock rollback provisions. The Court held that the 1998 amendment prevailed and authorizes a \$2.75 tax levy by decision of the district school board.

### ***Taxpayer right to bring lawsuit***

Finally, section 23<sup>13</sup> specifies that "any taxpayer" has standing to bring suit in circuit court or, when the state is involved, in the Missouri Supreme Court, to enforce the provisions of the Hancock Amendment. To enforce the Hancock Amendment, a taxpayer may (1) seek an injunction, enjoining the collection of the challenged tax until the constitutionality of the tax is determined; or (2) seek a refund of an increased tax that was collected in violation of the Hancock amendment through a timely action. *Koehr* 55 S.W.3d 580, 582. "Any taxpayer" does not include any governmental entity or political subdivision, but may include a governmental official if that official is bringing suit in his role as a taxpayer. *State ex rel. City of Desloge v. St. Francois County*, 245 S.W.3d 855, 861 (Mo.App. E.D. 2007).

A plaintiff who is successful in pursuing a Hancock claim is entitled to reimbursement for reasonable attorney fees and costs. See *Avanti Petroleum, Inc. v. St. Louis County*, 974 S.W.2d 506 (Mo.App.E.D. 1998). A class action by taxpayers is authorized under appropriate circumstances. See *City of Hazelwood v. Peterson*, 48 S.W.3d 36 (Mo.banc 2001).

### **Conclusion**

The Hancock Amendment effectively restricts the legislature's ability to significantly tax and spend revenues without voter approval. The legislature can impose taxes that increase revenue, but are limited to those that result in a net increase that is less than or equal to 1% of TSR. Voter approved taxes, however, are not generally subject to the limits of the Hancock Amendment. It is unlikely that the refund provision of the Hancock Amendment will be invoked in the foreseeable future because of the pronounced gap between TSR and the refund limit. Moreover, it is likely that sections 16 and 21 of the Hancock Amendment will most affect the work of the

---

<sup>13</sup> Mo.Const.art X, §23 (2012).

legislature in the future because those sections prohibit unfunded mandates imposed by the legislature. Consequently, when enacting any legislation, the legislature needs to consider both the limit on raising taxes that may result in revenue exceeding the 1% of TSR limit (currently \$80.2 million) and the financial consequences of imposing any responsibilities on local government.



## APPENDIX A<sup>14</sup>

### **The Hancock Amendment**

*Section 16. Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval as provided by this constitution. The state is prohibited from requiring any new or expanded activities by counties and other political subdivisions without full state financing, or from shifting the tax burden to counties and other political subdivisions. A provision for emergency conditions is established and the repayment of voter approved bonded indebtedness is guaranteed. Implementation of this section is specified in sections 17 through 24, inclusive, of this article.*

*Section 17. As used in sections 16 through 24 of Article X:*

*(1) "Total state revenues" includes all general and special revenues, license and fees, excluding federal funds, as defined in the budget message of the governor for fiscal year 1980-1981. Total state revenues shall exclude the amount of any credits based on actual tax liabilities or the imputed tax components of rental payments, but shall include the amount of any credits not related to actual tax liabilities.*

*(2) "Personal income of Missouri" is the total income received by persons in Missouri from all sources, as defined and officially reported by the United States Department of Commerce or its successor agency.*

*(3) "General price level" means the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency.*

*Section 18. (a) There is hereby established a limit on the total amount of taxes which may be imposed by the general assembly in any fiscal year on the taxpayers of this state. Effective with fiscal year 1981-1982, and for each fiscal year thereafter, the general assembly shall not impose taxes of any kind which, together with all other revenues of the state, federal funds excluded, exceed the revenue limit established in this section. The revenue limit shall be calculated for each fiscal year and shall be equal to the product of the ratio of total state revenues in fiscal year 1980-1981 divided by the personal income of Missouri in calendar year 1979 multiplied by the personal income of Missouri in either the calendar year prior to the calendar year in which appropriations for the fiscal year for which the calculation is being made, or the average of personal income of Missouri in the previous three calendar years, whichever is greater.*

*(b) For any fiscal year in the event that total state revenues exceed the revenue limit established in this section by one percent or more, the excess revenues shall be refunded pro rata based on the liability reported on the Missouri state income tax (or its successor tax or taxes) annual returns filed following the close of such fiscal year. If the excess is less than one percent, this excess shall be transferred to the general revenue fund.*

*(c) The revenue limitation established in this section shall not apply to taxes imposed for the payment of principal and interest on bonds, approved by the voters and authorized under the provisions of this constitution.*

*(d) If responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, the state revenue and spending limits may be adjusted to accommodate such change, provided that the total revenue*

---

<sup>14</sup> The Hancock Amendment, Article X, Sections 16-24 of the Missouri Constitution are reprinted below.

*authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such change.*

*Section 18(e). 1. In addition to the revenue limit imposed by section 18 of this article, the general assembly in any fiscal year shall not increase taxes or fees without voter approval that in total produce new annual revenues greater than either fifty million dollars adjusted annually by the percentage change in the personal income of Missouri for the second previous fiscal year, or one percent of total state revenues for the second fiscal year prior to the general assembly's action, whichever is less. In the event that an individual or series of tax or fee increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted by the general assembly to a public vote starting with the largest increase in the given year, and including all increases in descending order, until the aggregate of the remaining increases and decreases is less than the ceiling provided in this subsection.*

*2. The term "new annual revenues" means the net increase in annual revenues produced by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less applicable refunds and less all contemporaneously occurring tax or fee reductions in that same fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For purposes of this calculation, "enacted by the general assembly" shall include any and all bills that are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor and not overridden by the general assembly. Each individual tax or fee increase shall be measured by the estimated new annual revenues collected during the first fiscal year that it is fully effective. The term "increase taxes or fees" means any law or laws passed by the general assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or fee, or broaden the scope of a tax or fee to include additional class of property, activity, or income, but shall not include the extension of an existing tax or fee which was set to expire.*

*3. In the event of an emergency, the general assembly may increase taxes, licenses or fees for one year beyond the limit in this subsection under the same procedure specified in section 19 of this article.*

*4. Compliance with the limit in this section shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year that each individual tax or fee change is fully effective.*

*5. Any taxpayer or statewide elected official may bring an action under the provisions of section 23 of this article to enforce compliance with the provisions of this section. The Missouri supreme court shall have original jurisdiction to hear any challenge brought by any statewide elected official to enforce this section. In such enforcement actions, the court shall invalidate the taxes and fees which should have received a public vote as defined in subsection 1 of this section. The court shall order remedies of the amount of revenue collected in excess of the limit in this subsection as the court finds appropriate in order to allow such excess amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies collected.*

*Section 19. The revenue limit of section 18 of this article may be exceeded only if all of the following conditions are met: (1) The governor requests the general assembly to declare an emergency; (2) the request is specific as to the nature of the emergency, the dollar amount of the emergency, and the method by which the emergency will be funded; and (3) the general assembly thereafter declares an emergency in accordance with the specifics of the governor's request by a majority vote for fiscal year 1981-1982, thereafter a two-thirds vote of the members elected to*



*and serving in each house. The emergency must be declared in accordance with this section prior to incurring any of the expenses which constitute the emergency request. The revenue limit may be exceeded only during the fiscal year for which the emergency is declared. In no event shall any part of the amount representing a refund under section 18 of this article be the subject of an emergency request.*

*Section 20. No expenses of state government shall be incurred in any fiscal year which exceed the sum of the revenue limit established in sections 18 and 19 of this article plus federal funds and any surplus from a previous fiscal year.*

*Section 21. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivisions, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.*

*Section 22. (a) Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the general price level from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.*

*(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.*

*Section 23. Notwithstanding other provisions of this constitution or other law, any taxpayer of the state, county, or other political subdivision shall have standing to bring suit in a circuit court of proper venue and additionally, when the state is involved, in the Missouri supreme court, to enforce the provisions of sections 16 through 22, inclusive, of this article and, if the suit is sustained, shall receive from the applicable unit of government his costs, including reasonable attorneys' fees incurred in maintaining such suit.*

*Section 24. (a) The provisions for voter approval contained in sections 16 through 23, inclusive, of this article do not abrogate and are in addition to other provisions of the constitution requiring voter approval to incur bonded indebtedness and to authorize certain taxes.*

*The provisions contained in sections 16 through 23, inclusive, of this article are self-enforcing; provided, however, that the general assembly may enact laws implementing such provisions which are not inconsistent with the purposes of said sections.*

