



HC BILL 25-1

Taxation Authorization Act

An Act authorizing the Government of the Totemian Empire to levy taxes.

BILL · 25TH TOTEMIAN PARLIAMENT

Introduced May 23rd, 2026

Nuxart (Member of the House of Commons, Workers' Reformist Party)

Be it enacted by the Emperor's most Excellent Imperial Majesty, by and with the advice and consent of the Lords, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Chapter 1: Taxation Authority

1. The Government of the Totemian Empire shall have the power to levy taxes.
2. Taxes may be levied by Act of Parliament or by Imperial Order.
3. The Ministry of Finance shall administer taxes unless otherwise provided by law.

Chapter 2: Definition of Taxation

1. For the purposes of this Act, a tax shall mean a generally imposed charge of Totemic currency levied for revenue by the Government of the Totemian Empire, and shall not include fines, penalties, bail, court fees, damages, restitution, debts, or payments imposed as punishment or legal remedy.
2. A tax shall not include required contributions of goods, crops, materials, labor, etc., unless expressly declared to be a tax by law.

Chapter 3: Notice and Expiration

1. Before or shortly after a tax comes into effect, a dedicated public announcement must be issued by the Emperor or by an official authorized by the Emperor.

2. The announcement must state the tax being imposed, the authority imposing it, the date it comes into effect, and the date it expires.
3. A tax shall expire on the expiration date stated in its announcement.
4. No tax may remain in effect for longer than three months after coming into effect unless renewed by Parliament or by the Emperor.
5. If no expiration date is stated, the tax shall automatically expire three months after coming into effect.

Chapter 4: Renewal, Repeal, and Commencement

1. A tax may be renewed by Act of Parliament or by Imperial Order.
2. A renewed tax must receive a new public announcement stating its new effective date and expiration date.
3. A tax may be repealed before its expiration date by Act of Parliament or by Imperial Order.
4. A repealed tax must receive a public announcement stating the tax being repealed, the authority repealing it, and the date the repeal takes effect.
5. This Act shall come into force upon Imperial Assent.

Chapter 5: Civil Code Tax Code Section

1. The Civil Code of the Totemian Empire shall include a dedicated section titled "Tax Code."
2. All active taxes of the Totemian Empire must be listed in the Tax Code section of the Civil Code.
3. Each listed tax must state the name of the tax, the authority imposing it, the date it comes into effect, and the date it expires.
4. If a tax is renewed, the Tax Code section must be updated to state the new effective date and expiration date.
5. If a tax is repealed before its expiration date, the Tax Code section must be updated to state the date the repeal takes effect.
6. A tax that has expired or been repealed shall be removed from the active tax list or marked as inactive.

Chapter 6: Amendment to Article XII of the Constitution

1. Article XII, Section 1 of the Constitution of the Totemian Empire is hereby struck in its entirety.
2. Upon Imperial Assent, the following text, and only the following text, shall be inserted into the Constitution of the Totemian Empire as Article XII:

AMENDING TEXT

Article XII: Taxation

1. The Government of the Totemian Empire shall have the power to levy taxes.
2. Taxes may be levied by Act of Parliament or by Imperial Order.
3. The Ministry of Finance shall administer taxes unless otherwise provided by law.
4. For the purposes of this Article, a tax shall mean a generally imposed charge of Totemic currency levied for revenue by the Government of the Totemian Empire, and shall not include fines, penalties, bail, court fees, damages, restitution, debts, or payments imposed as punishment or legal remedy.
5. A tax shall not include required contributions of goods, crops, materials, labor, etc., unless expressly declared to be a tax by law.
6. Before or shortly after a tax comes into effect, a dedicated public announcement must be issued by the Emperor or by an official authorized by the Emperor.
7. The announcement must state the tax being imposed, the authority imposing it, the date it comes into effect, and the date it expires.
8. A tax shall expire on the expiration date stated in its announcement.
9. No tax may remain in effect for longer than three months after coming into effect unless renewed by Parliament or by the Emperor.

AMENDING TEXT

10. If no expiration date is stated, the tax shall automatically expire three months after coming into effect.

11. A tax may be renewed by Act of Parliament or by Imperial Order.

12. A renewed tax must receive a new public announcement stating its new effective date and expiration date.

13. A tax may be repealed before its expiration date by Act of Parliament or by Imperial Order.

14. A repealed tax must receive a public announcement stating the tax being repealed, the authority repealing it, and the date the repeal takes effect.

15. The Civil Code of the Totemian Empire shall include a dedicated Tax Code section listing all active taxes of the Totemian Empire.

16. Each active tax listed in the Tax Code section must state the name of the tax, the authority imposing it, the date it comes into effect, and the date it expires.

17. If a tax is renewed, repealed, expired, or otherwise made inactive, the Tax Code section must be updated to reflect its current status.”

3. Any law, provision, act, order, rule, or constitutional article that conflicts with Article XII as amended by this Act is hereby repealed or amended to the extent of the conflict.

4. Once inserted into the Constitution, Article XII shall have constitutional force and shall govern the levying, notice, expiration, renewal, repeal, and listing of taxes in the Totemian Empire.

END OF ACT