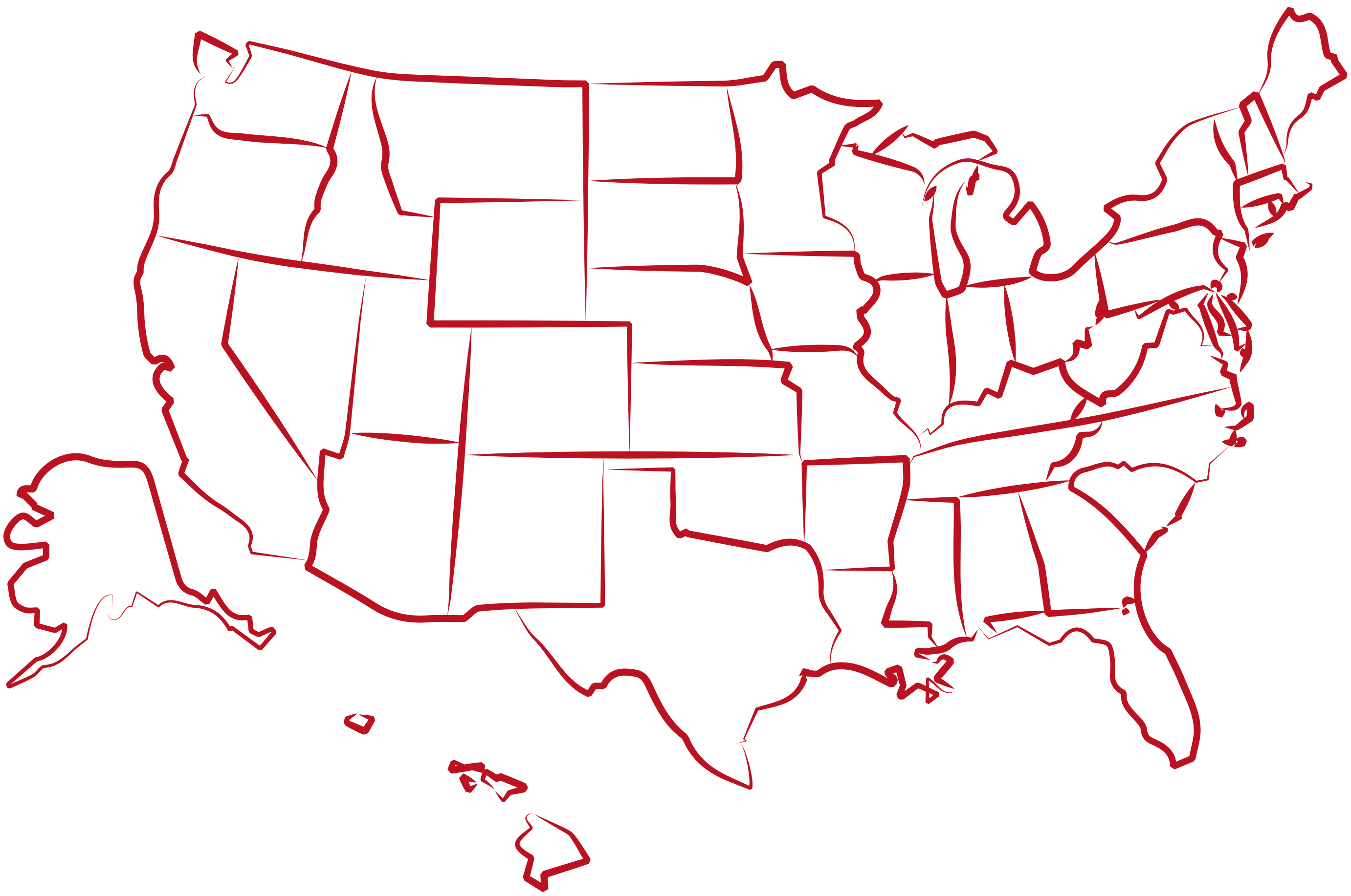
Ballot Guide
2018



NATIONAL TAXPAYERS UNION

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The Taxpayer's Perspective

2018 Midterm Election

On Tuesday November 6th, voters across the country will go to the polls to determine who will represent their interests in Congress, State Houses, and in their local communities. Undoubtedly, the outcome of these elections will have an enormous impact on how taxpayer dollars are utilized at all levels of government. But taxpayers should also be aware they may have the opportunity to decide on wide-ranging tax and fiscal ballot measures that could have serious implications for their state and community. While these ballot initiatives may not garner the same level of media coverage as high-profile Congressional or gubernatorial races, these decisions can often have an even greater impact on the everyday lives of Americans.

Although NTU's research team took great care to identify important taxpayer measures across the country, it is impossible to ensure every state and municipality's election slate is presented here. Taxpayers are strongly encouraged to check with their local election authorities for more information.

Finally NTU would like to thank Ballotpedia for their efforts in identifying and tracking ballot measures, many of which appear in our analysis.

KEY CODE

The various measures, propositions, intiatives, referendums, proposals and amendments are listed by state

✔ :Signifies a measure that could lower taxes, reduce spending or restrain governemt growth

✘ :Signifies a measure that could raise taxes, increase spending or expand government

⊖ :Signifies a measure that is revenue neutral or has an undeterminded or mixed fiscal impact

Key Definitions

Sales tax - A sales tax is a consumption tax imposed by the government on the sale of goods and services. A sales tax is considered regressive because it disproportionately burden those with lower incomes compared to wealth consumers.

Bonds - Bonds are essentially a loan from private investors. Government receives capital to finance expensive projects with the promise of returning the amount plus interest. However, bonds can often cost taxpayers significantly more than the initial cost of the project.

This guide is for informational purposes only; it is not intended to provide endorsements or recommendations to voters.

ARIZONA

Proposition 126: This measure would amend the state constitution to prohibit state and local governments from enacting new taxes, or increasing tax rates on professional services. This measure would apply to services such as health care, real estate, accounting, mechanic, child care and other services. While there is currently no professional services tax in place, enacting this measure would take the issue of taxation off the table for revenue-hungry lawmakers in the state capitol or in city hall. The Arizona Department of Revenue estimates that if all services in the state were taxed it would generate an additional $5 billion in annual revenue. While this measure would safeguard some taxpayers from future tax hikes, taxpayers should be concerned about special interests using the tax code for carve outs.

Proposition 127: This measure would amend the state constitution to require utility providers to generate at least 50 percent of their power from renewable energy sources by the year 2030. If approved, these heavy-handed California-style energy regulations will cause crippling price increases on energy consumers and stymie economic growth and prosperity. An independent study found this measure would cost Arizona 500,000 jobs, slash incomes by $42 billion, reduce state and local tax revenues by $6 billion, and shrink the economy by $72 billion over the long term. Other analysis found this measure could double the monthly energy bills for average families. Read our full analysis on Proposition 127 here.

LOCAL MEASURES

Coconino County

City of Flagstaff, Proposition 418: This measure would decrease the local minimum wage to match the Arizona minimum wage. It would nullify the schedule to raise the rate to $15 per hour.

City of Flagstaff, Proposition 419: This measure would extend the City Transportation Sales Tax at a rate of .426 until 2041. This tax extension is estimated to generate $12.6 million in annual tax revenue.

City of Flagstaff, Proposition 420: This measure would increase the City sales tax rate by .23 percentage points for twenty years to construct new roads. This tax increase is estimated to generate $6.5 million in annual tax revenue.

City of Flagstaff, Proposition 421: This measure would increase the City sales tax rate by .15 percentage points for eleven years to expand the local bus system. This tax increase is estimated to generate $3.7 million in annual tax revenue.

Maricopa County

Town of Gilbert, Question 1: This measure would authorize the Town to issue $63 million in bonds. It would raise property taxes to repay the principal and interest.

City of Mesa, Question 2: This measure would permanently raise the local sales tax rate from 1.75 to 2 percent starting March 1, 2019. It would raise taxes by $25 million annually.

City of Mesa, Question 3: This measure would authorize the City to issue up to $85 million in bonds. It would raise property taxes to repay the principal and interest.

City of Mesa, Question 4: This measure would authorize the City to Issue up to $111 million in bonds to upgrade libraries and cultural facilities. It would raise property taxes to repay the principal and interest.

City of Mesa, Question 5: This measure would increase the lodging tax on short-term rentals from 5 to 6 percent. It would raise taxes by about $500,000 annually.

Pima County

Proposition 463: This measure would authorize the County to issue up to $430 million in bonds to finance the construction and maintenance of roadways. Typically, to finance the repayment of bonds, the county would raise the sales tax, gas tax, or property taxes; but local lawmakers have stated that this bond would not raise taxes at all, which is good for taxpayers. The total cost of the bond, including principal and interest, is unclear.

ARKANSAS

Issue 5 - If approved, this measure would raise the state's minimum wage from $8.50 per hour to $11 per hour by 2021. This measure would phase in the increase by 75 cents every year until the $11 per hour level is reached. Government mandates to raise the minimum wage will have adverse economic consequences. Notably, a higher wage will lead to job cuts for lower-income workers, make it harder for small businesses to compete, and increase the costs of consumer goods. If approved, Issue 5 would lead to fewer employment opportunities and less economic growth in The Natural State. Read out full analysis on the minimum wage and Issue 5 here.

LOCAL MEASURES

Sharp County, Bond Measure: This measure would allow the county to issue up to $11 million in bonds. It would raise the sales tax rate by .75 percentage points, from 1 to 1.75 percent until the entire bond cost is repaid and would raise about $1.5 million in annual tax revenue. Once the bond is repaid, the rate would permanently drop to 1.25 percent and would raise $500,000 in annual tax revenue.

CALIFORNIA

Propositions 1 through 4: These measures would authorize the state to issue over $16 billion in bonds to fund a myriad of state projects. Specifically, $4 billion will be allocated for housing programs **(Proposition 1)**, $2 billion for homelessness prevention housing **(Proposition 2)**, $8.77 billion for water-related infrastructure and environmental projects **(Proposition 3)**, and $1.5 billion for children's hospitals **(Proposition 4)**. Should these propositions be approved, the estimated total debt service, including principal and interest, will end up costing taxpayers $35 billion. As of December 1, 2017, California had $73.33 billion in debt from general obligation bonds and further additions to the bonded debt will negatively impact California's fiscal future. California ended the latest fiscal year with a large budget surplus, indicating that if these housing initiatives are important to lawmakers, they should fund them upfront through the regular appropriations process without saddling taxpayers with more debt.

Proposition 5: This measure would amend the voter-approved Proposition 13 from 1978 to allow homebuyers aged 55 and older, or severely disabled, to transfer their current home's assessed value to a new home no matter the value of the new home or its location in the state. This would thereby limit the tax increase those individuals would face in buying a new house. The state government estimates this measure could save older homeowners $100 million for the first few years, and eventually could reach $1 billion in annual tax relief. While this measure would clearly help some homeowners, it may force localities to shift a larger tax burden onto other homeowners to make up the lost revenue. Policymakers at both the state and local level should explore ways to reduce property tax burdens for every taxpayer, not just one group.

Proposition 6: This measure would repeal all fuel tax and vehicle fees enacted by California since January 1, 2017, and would require voter approval for any future fuel or vehicle fee increases. This measure would completely repeal the recent policy changes that increased the gas tax by 12 cents per gallon, increased the diesel tax by 20 cents per gallon, raised the diesel sales tax to 5.75 percent, and instituted both a new annual Zero Emission Vehicle fee and annual "transportation improvement fee" based on a vehicle's value. Despite having the second-highest gas tax in the country, the state continues to be plagued with ailing infrastructure; it is clear that revenue is not the issue, but rather that the state must manage transportation revenue more cost-effectively. Further, requiring all future fuel tax increases to be approved by voters would be an important safeguard against raising taxes. Approving this measure will save consumers and taxpayers $4.9 billion by 2021.

Proposition 10: This measure would repeal the bipartisan Costa-Hawkins Rental Housing Act of 1994, which imposed restrictions on localities' ability to enact rent control. Costa-Hawkins specifically prohibits cities from enacting rent control regulations on all single-family homes and condos, as well as any apartments built after 1995. If approved, it would give local governments the ability to impose rent control on virtually any building. Economists, regardless of political affiliation, agree that rent control reduces the quantity and quality of housing. Government-mandated price ceilings below the market price discourage developers from investing resources into capital-intensive projects and often cause financers to shift to other opportunities in other jurisdictions. When a scenario like that occurs it makes construction less attractive to prospective developers and as a result causes fewer housing units come to market.

COLORADO

Amendment 73: This measure would raise taxes by $1.6 billion annually by replacing Colorado's fair, flat tax system with a more complex system that would have five tax brackets of higher tax rates. Instead of a relatively low 4.63 percent tax rate, the measure would create a new system of graduated rates, between 4.63 percent as the lowest rate all the way up to 8.25 percent for income above $500,000. For businesses that file as a C-corporation, taxes would increase to a flat 6 percent. If approved, Amendment 73 would amount to the largest tax increase in state history and give Colorado a much higher rate than its neighbors, which would have a negative impact on the economy. Amendment 73 is similar to a recent ballot measure that was handily defeated by voters in 2013. Read our full analysis on Amendment 73 in the Denver Post.

Amendment 74: This constitutional amendment would strengthen rights for property owners and protect them from excessive government actions. Specifically, this measure would require that private property owners be compensated for any decrease in property value caused by any state law or regulation. Far too often, government actions negatively impact the day-to-day operations of small businesses, which are the lifeblood of Colorado's economy. When that happens, job creation can suffer and even cause some businesses to shutter. This amendment will require lawmakers and administration officials to fully gauge the potential impacts their laws and regulations will have on businesses.

Proposition 109: This measure would authorize the state to issue up to $3.5 billion in bonds for a publicly released list of transportation projects across the state. While the total cost of debt service, which includes the principal and interest, is estimated to cost $5.2 billion, the money to repay the bond would come from spending offsets in the budget and would not raise taxes. Taxpayers are often tasked with funding transportation repair through fee or sales tax increases, but in many cases, the generated revenue is used for pet projects or diverted to other areas in the budget. This fiscally responsible approach to infrastructure spending would ensure taxpayers are spared from tax increases and that the money allocated is used for its intended purposes.

Proposition 110: This measure would authorize the state to issue up to $6 billion in bonds for state highway maintenance and local transportation projects. The total cost of debt service, including the principal and interest, is projected to amount to $9.4 billion. To repay this amount, Proposition 110 would increase the state sales tax by .62 percent, from 2.9 to 3.52 percent until January 2039. Increases to the sales tax rate disproportionately affect those with lower incomes, meaning it impacts them more. Despite this measure raising taxes, it is unclear how much revenue would actually go towards infrastructure related projects.

Proposition 112: This measure would approve excessive new regulations on Colorado's energy sector by imposing strict standards for oil and gas development. These regulations would severely handicap the ability for energy producers to conduct business in the state and would amount to a near ban on oil and gas extraction. Stringent mandates would have a negative impact on economic growth and job creation, especially in rural areas that rely heavily on energy-related jobs. Independent estimates indicate that if approved, Proposition 112 would likely cost the state more than 140,000 jobs, $26 billion in GDP loss, and up to $1 billion in tax hikes within 10 years.

LOCAL MEASURES

Jefferson County, Ballot Issue 3F: This measure would authorize the City of Arvada to issue up to $79.8 million in bonds to finance repairs of roadways and sidewalks. The City will not raise any tax revenue to pay the principal and interest. The total repayment cost is estimated to cost up to $125 million.

La Plata County, Ballot Question 2A: This measure would authorize the City of Durango to raise property taxes and the sales tax for 25 years to pay for city services. If approved, property taxes would be increased by no more than 5.4 mils and the sales tax by no more than a half-cent. With these changes, the city would raise an additional $7 million in annual revenue.

Denver County

City of Denver, Measure 2A: This measure would permanently raise the city's sales tax rate by one-quarter percent to fund park improvements. This measure would generate an additional $45 million in tax revenue annually.

City of Denver, Ordinance 300: This measure would raise the city's sales tax rate by .08 percentage points to create a fund for college scholarships for students. This tax increase would generate an additional $14 million annually and would be in effect for 12 years.

City of Denver, Ordinance 301: This measure would permanently raise the city's sales tax rate by 0.25 percentage points to fund mental health services. This tax increase would generate an additional $45 million annually.

City of Denver, Ordinance 302: This measure would raise the city's sales tax rate by .08 percentage points to fund food services and food education for youth, and would create a "food security" commission. This tax increase would generate an additional $11 million annually and would be in effect for 10 years.

Denver Flood District, Issue 7G: This measure would increase property taxes by $15 million to fund flood protection and prevention initiatives.

CONNECTICUT

Constitutional amendment to create transportation lockbox: This measure would prohibit state lawmakers from using the state transportation fund for anything other than transportation purposes. Essentially, it would ensure that all $1.5 billion in taxpayer dollars that are supposed to be used to build and repair roadways and other transportation projects actually go for that purpose. Since 2011, lawmakers have used Connecticut's Special Transportation Fund as an ATM, diverting $650 million away from transportation projects to the General Fund to reduce budget deficits and pay for other priorities. This amendment was approved by the General Assembly with 67 percent support, and passed the State Senate with 80 percent support.

FLORIDA

Amendment 1: This measure would expand Florida's homestead exemption from property taxes from $100,000 to $125,000. If approved, it would mean the first $125,000 of a home's value, except for school taxes, would be exempted from tax. One estimate indicates this measure would save Florida homeowners $650 million annually. This measure is a tax cut for homeowners.

Amendment 2: This measure would make permanent the cap of 10 percent on annual non-homestead parcel assessment increases which is set to expire January 1, 2019. This cap is an important protection for rental buildings and commercial property owners from potentially large property tax increases in the future. While making permanent the cap on non-homestead parcel assessments is a strong taxpayer protection, 10 percent is still too high in the long run. Voters should work with their elected officials to reduce this maximum level below its current standing.

Amendment 5: This constitutional amendment would require a supermajority within the state legislature to raise taxes or fees above their current level. This important taxpayer protection would ensure new limits on government overreach into citizens' wallets and help rein in spending. With this common-sense, two-thirds supermajority initiative, Floridians can have a direct and constructive role in keeping pressure on their elected officials to support low taxes. Most importantly, it exhibits the deserved respect for the property and the earnings of taxpayers. Thankfully, there has not been a significant statewide tax increase since 2009, and a supermajority requirement would represent a valuable taxpayer safeguard to keep that trend in place. It would guarantee a broad consensus is reached before Floridians fork over more of their hard-earned money to finance a bigger state budget. View NTU's full analysis in our opinion piece in The Capitolist.

LOCAL MEASURES

Broward County, Ballot Issue 3F: This measure would increase the county sales tax rate by one percent, from 6 to 7 percent and would be in place for 30 years. This increase is expected to cost the average Broward County family an extra $174 per year and would generate an additional $7.7 billion over the 30 year lifespan.

Hillsborough County, No. 2 Referendum: This measure would allow the county to increase the sales tax rate by one percent, from 7 to 8 percent and would be in place for 30 years to fund transportation and road improvements. This tax increase is estimated to generate $276 million in annual tax revenue for the county.

Hillsborough County, No. 3 Referendum: This measure would allow the county to increase the sales tax rate by a half-percent and would be in place for 10 years. This tax increase is estimated to generate $138 million in annual tax revenue for the county.

St. Lucie County, Amendment 14: This measure would increase the county sales tax by a half-percent and would be in place for 10 years. This tax increase is estimated to generate $18.6 million in annual tax revenue for the county.

HAWAII

Investment property surcharge constitutional amendment: This measure would authorize the state legislature to impose a surtax on investment property to fund public education. This amendment is estimated to raise about $500 million in tax revenue. Hawaii is currently facing a major housing shortage, indicating that demand for housing is far outpacing the supply of new housing on the market. Taxing investment property, like apartment buildings or condominiums would disincentivize developers and investors from financing new construction projects, and thereby worsening the housing situation. Instead of new taxes on housing, policy makers at the state and local level should be looking for ways to reduce burdens to encourage new housing units to come to market.

IDAHO

Proposition 2: This measure would expand Medicaid under the Affordable Care Act, also known as Obamacare. If approved, it would expand Medicaid eligibility to those whose income is equal or below 133 percent of the federal poverty line. This would make about 91,000 Idahoans eligible for the government dole and receive health care from the state government. Idaho's economy is booming, generating more revenue and creating a record number of jobs that provide employer-sponsored health insurance. The last thing Idaho taxpayers need is a gamble on Medicaid expansion. The cost of Medicaid expansion has imposed crushing burdens on taxpayers and residents, and it often harms the program's newly eligible able-bodied recipients, because Medicaid's benefits phase out as an individual's income rises. That means the program incentivizes recipients to stay in poverty or even drop out of the labor force entirely. A recent study estimates expanding Medicaid would have a net cost to taxpayers of close to $5 billion over the next decade - a burden taxpayers can ill afford.

LOCAL MEASURES

Ada County, College of Western Idaho School Plant Facilities Reserve Fund Levy: This measure would authorize the district to impose a tax on residents to construct a new science building. This tax will raise $4.7 million in annual tax revenue and will be in place for 10 years.

INDIANA

Public Question 1: This measure would amend the state constitution to require the state legislature adopt a balanced budget. This proposed amendment obligates lawmakers to spend within their means and only spend the same amount that is raised through taxes and fees. Balanced budget amendment is an important safeguard for taxpayers who are often burdened with out of control spending that is put on the metaphorical "credit card." Enacting this amendment places pressure on lawmakers to spend taxpayer dollars more efficiently and effectively, ensuring fiscal responsibility long into the future. In the event of an emergency, this amendment can be suspended with the support of two-thirds of the members from both chambers of the General Assembly.

ILLINOIS

LOCAL MEASURES

Peoria County Road Referendum: This measure would authorize the county to impose a half-cent increase to the local sales tax rate for 12 years to fund road repairs. This tax increase would generate an estimated $6.8 million in annual tax revenue.

MAINE

Question 1: This measure would create a new 3.8 percent payroll tax to establish a universal home care program. If approved, Question 1 would raise $300 million in annual tax revenue and would be the largest tax increase in state history - which would slam the brakes on economic growth. The proposed tax will be split equally with 1.9 percent assessed directly on workers and 1.9 assessed on employers. This tax hike will have the most impact on small businesses and those with a pass-through income, because they will be responsible for the entire 3.8 percent tax. Many LLCs, sole proprietors, partnerships and family-owned corporations will be on the hook. Taking capital out of the lifeblood of the Maine economy is risky, as it makes it more difficult for existing business to stay afloat or expand and erects a barrier for entrepreneurs trying to enter the market. View our full analysis on Question 1 in the Bangor Daily News.

Questions 2 through 5: These measures would authorize the state government to issue up to $200 million in bonds to fund a myriad of state spending projects. Specifically, $30 million will be allocated for wastewater infrastructure projects **(Question 2)**, $106 million for transportation infrastructure **(Question 3)**, $49 million for the University of Maine system upgrades **(Question 4)**, and $15 million for upgrades to Maine's 7 community colleges **(Question 5)**. As of June 30, 2017, Maine had $460.24 million in debt from voter-issued bonds.

MISSOURI

Proposition B: This measure would gradually raise the minimum wage to $12 per hour by 2023, up from the current level of $7.85. Government mandates to raise the minimum wage will have adverse economic consequences. A higher wage will lead to job cuts for lower-income workers, make it harder for small businesses to compete, and increase the costs of consumer goods. If approved, Proposition B would lead to fewer employment opportunities and less economic growth in the state.

Proposition D: This measure would increase the state gas tax by 10 cents per gallon to help pay for road and bridge repairs and the highway patrol, as well as establish a tax exemption for residents who win Olympic medals. If approved, the state gas tax would rise from 17 cents to 27 cents per gallon by 2022 and would generate $400 million in annual tax revenue. Gas tax increases hurt consumers, businesses, and those with limited means who can ill afford a tax increase. Instead of raising taxes, lawmakers should address spending reforms to ensure a well functioning transportation infrastructure system.

MONTANA

Initiative 185: This measure would permanently expand Medicaid under the Affordable Care Act and increase tobacco taxes. Many states have expanded Medicaid, including Montana in 2015, though that expansion was only funded through the middle of 2019 to ensure program costs were manageable. However, this measure would create a permanent spending obligation at $60 million per year but would only dedicate $26 million to cover those annual costs - leaving all Montana taxpayers, not just smokers, to cover the cost. Worse yet, tobacco revenue is wildy unstable, and as those revenues decline and the costs continue to increase, all taxpayers will need to make up the difference. This initiative will not be Montana's silver bullet for better health care options. In fact, it will greatly affect the fiscal health of state finances and require tax increases on the rest of taxpayers. View our full analysis on I-185 here.

NEBRASKA

Initiative 427: This measure would expand Medicaid under the Affordable Care Act to all persons with incomes equal to or below 138 percent of the federal poverty line. Medicaid was intended to help the most vulnerable Americans like the elderly and the disabled, but its expansion to able-bodied, childless, working-age adults would create an unsustainable burden on taxpayers and crowd out resources for those truly needy populations. Initiative 427 comes with a price tag projected to cost Nebraska taxpayers $33 million in 2019-20 and up to $768 million over the next decade, according to Nebraska's Legislative Fiscal Office and Department of Health and Human Services. If this initiative is approved it would create a huge spending obligation with no funds to support it, which would require large tax increases or large spending cuts to other important programs to cover the cost.

NEVADA

Question 2: This measure would amend the state's sales tax code to exempt feminine hygiene products from taxation. As it stands, these goods are subjected to Nevada's sales tax rate like other items, and are not taxed at a unique rate. This measure would save consumers $7 million annually. While it is good that some consumers may benefit from this measure, taxpayers should be concerned about another carve out in the tax code. As the state continues to exempt certain items and thereby reducing the amount of items subject to the sales tax, it will require the state to increase the sales tax rate to generate the same amount of revenue to offset the drop in revenue.

Question 3: This measure would amend the state constitution to require Nevada switch from a regulated monopoly energy market to a competitive one by 2023. Removing the monopoly would allow alternative energy sources and private electricity to compete on a more level playing field. By injecting the state's energy market with competition, utility companies will need to lower electricity prices for their consumers, leading to more affordable energy bills for ratepayers and businesses.

Question 4: This measure would amend the state's sales tax code to exempt oxygen tanks, durable medical equipment and mobility devices from state-imposed sales taxes. According to the Department of Taxation, this measure would reduce revenues by .025 percent. While some consumers may benefit from this measure, taxpayers should be considered about another carve out in the tax code. As the state continues to exempt certain items and thereby reducing the amount items subject to the sales tax, it will require the state to increase the sales tax rate to generate the same amount of revenue to offset the drop in revenue.

Question 6: This measure would amend the state constitution to require utility providers to generate at least 50 percent of their power from renewable energy sources by the year 2030. If approved, these heavy-handed California-style energy regulations will cause crippling price increases on energy consumers and stymie economic growth and prosperity. Nevada law already requires the state to generate at least 25 percent of its power from renewable resources by 2030. Government mandates of one particular energy source would artificially increase the cost of energy on consumers and businesses that depend on affordable energy to produce high quality goods. If this question is approved, all ratepayers will be paying more. Higher energy costs act as a regressive tax that harm those with limited means the most.

NEW HAMPSHIRE

Question 2: This question would amend the state constitution to give taxpayers the right to take legal action against the state or local government where the taxpayer resides to declare that the government spent, or has approved spending, public funds in violation of a law. This measure will ensure taxpayers can keep their elected officials in check and provide an extra layer of accountability.

NEW JERSEY

Public Question 1: This measure would authorize the state government to issue up to $500 million in bonds to finance school improvement projects. If approved, the total debt service cost of this bond, including principal and interest, is estimated to cost between $875 million and $1 billion. As it stands, New Jersey already ranks in the top five states in the nation for tax supported debt. The State's general obligation and State contract bonds currently eclipse $33 billion, and the overall debt service costs will cost $4.1 billion just in FY19.

NEW MEXICO

Bond Question 1 through 4: These measures would authorize the state government to issue up to $165 million in bonds to fund a myriad of state spending projects. Specifically, $10.7 million will be allocated for senior citizen facilities **(Question 1)**, $12.7 million for libraries **(Question 2)**, $6.1 million for school buses **(Question 3)**, and $128 million for upgrades to the state's higher education system **(Question 4)**. The total estimated cost of debt service, which would include the principal and interest, is unclear. According to the state treasurer's overview on June 30, 2017, New Mexico already had $300.18 million in debt from general obligation bonds.

NORTH CAROLINA

Income Tax Cap Amendment: This measure would amend the state constitution to reduce the maximum tax rate for individual and businesses from 10 percent, down to a new limit of 7 percent. Should this new ceiling be adopted, it would further cement North Carolina's commitment to a competitive tax system that prioritizes the interests of taxpayers. Taxpayers should know that the individual and business tax rates, levied at 5.499 and 3 percent, respectively, are well below the proposed cap. So while nothing would change immediately, it is nonetheless a shield against future attempts by politicians to increase taxes from where they are today. This amendment should be considered a development, not just the end goal as taxpayers should still work to reduce the maximum rate even further than 7 percent. View NTU's full analysis here.

NORTH DAKOTA

LOCAL MEASURES

Burleigh County Measure One: This measure would increase the local sales tax rate by a half-percent and would be in place for the next 10 years. This tax increase is estimated to generate $8 million in annual tax revenue with the funds dedicated to road repairs.

OKLAHOMA

State Question 793: This measure would lift the state's prohibition preventing retailers from operating eye care centers. Oklahoma is just one of three states that doesn't allow eye doctors to practice in retail stores like Walmart, Costco, and others. By limiting the ability for businesses to operate, it artificially restricts accessibility for consumers and raises the cost of eye care, which is bad news for seniors and other groups on a fixed income. Modernizing this state law will reduce costs, boost job growth, and increase accessibility for many Oklahomans.

OREGON

Measure 103: This measure would amend the Oregon constitution to prohibit the state government, as well as local governments, from placing a tax on the sale or distribution of groceries. Arbitrary taxes on specific grocery items are a perfect example of misguided policies that needlessly harm the most vulnerable people. These taxes are regressive in nature, meaning that when this kind of tax is placed on foods or beverages, the added cost takes a disproportionately large bite out of lower-income consumers' wallets compared to wealthier individuals. As a result, grocery taxes make it harder, not easier, for those with limited means to put food on the table for themselves and their families. Additionally, one of the most important principles for sound tax policy is that taxes should be neutral, meaning the tax code should be fair and not choose winners and losers. Politicians should not use taxes to penalize consumers for enjoying certain products. View our full analysis on Measure 103 here.

Measure 104: This measure would amend the state constitution to require a three-fifths supermajority in the state legislature on legislation that raises fees or taxes. This measure would apply to tax rates, government-imposed fees, and changes to tax credits or deductions that have a net positive revenue effect. While the Oregon constitution already has a supermajority vote requirement on revenue raising legislation, recently lawmakers have attempted to make changes to the exemptions, deductions, and credits to raise revenue - which do not require a supermajority vote.

LOCAL MEASURES

Multnomah County, Measure 26-199: This measure would allow the County to issue up to $652.8 million in bonds to fund affordable housing initiatives. While the total cost of debt service, which includes the principal and interest, is unclear, this measure would raise property taxes on county homeowners, which already are burdened with high property taxes.

Multnomah County, Measure 26-201: This measure would place a gross receipts tax of 1 percent on the retail sales of large companies that have more than $1 billion total sales and $500,000 in Portland sales to fund clean energy projects and job training. This tax would be collected starting January 1, 2019 and would generate $30 million in annual revenue for the city. While this may appear to only impact large companies, added business costs will likely result in those costs being passed along to consumers through higher prices. Higher costs for goods and services as a result of government mandates function as a regressive tax, impacting Portland's poorest the most. Further, it could cause some retailers to avoid opening new stores in Portland, which will impact job creation and economic growth. View our full analysis on Measure 26-201 here.

RHODE ISLAND

Questions 1 through 3: These measures would authorize the state government to issue up to $367 million in bonds to fund a series of school improvement projects across the state. Specifically, $250 million will be allocated to upgrade school buildings **(Question 1),** $70 million for upgrades to colleges **(Question 2)**, and $47.3 million for environmental, water, and recreational projects **(Question 3)**. As of FY 2017, the Rhode Island state debt from general obligation bonds stood at $1.33 billion.

SOUTH DAKOTA

Initiated Measure 25: This measure would increase taxes by $35 million annually by raising the tax rate on tobacco products, with the money intended to be used for technical schools. This tax increase will bring the tax rate on a pack of cigarettes from $1.53 per pack to $2.53 per pack and would also increase the tax on wholesale tobacco products from 35 to 55 percent. Proponents claim that this money will be used for education; however, there are no protections that the revenue collected would be used for its stated purpose, and could just be deposited into the general fund to be used on other areas in the budget. Worse, tobacco taxes hurt taxpayers and small businesses, not just smokers. Higher taxes will reduce sales at convenience stores and other small businesses, impacting their profitability and their ability to retain workers. Further, as tobacco revenue drops (as always happens after a tax increase) all South Dakotans could be forced to make up for the loss of revenue, which is a burden few South Dakota taxpayers can afford.

TEXAS

LOCAL MEASURES

Travis County, Propositions A through G: These measures would authorize the City of Austin to issue up to $925 million in bonds for a slew of projects across the city. Specifically, $250 million will be allocated for the development of affordable housing initiatives (Proposition A), $128 million for cultural art facilities (Proposition B), $149 million for parks and recreation projects (Proposition C), $184 million for flood mitigation, open space and water quality protection (Proposition D), $16 million for community health centers (Proposition E), $38 million for Emergency Medical Services facilities (Proposition F), and $160 million for a myriad of transportation projects (Proposition G). The city estimates a property with a value of $300,000 will see their property taxes rise by about $80 per year for up to 30 years. However, the final total cost, which includes principal and interest, is unclear.

Collins County, Proposition A: This measure would allow the county to issue up to $600 million in bonds for roadway projects around the county. It is unclear what the final total cost of debt service will be, or by how much it will raise taxes by.

Collins County, Proposition B: This measure would allow the county to issue up to $150 million in bonds for roadway repair projects around the county. It is unclear what the final total cost of debt service will be, or by how much it will raise taxes by.

UTAH

Non Binding Opinion Question 1: This measure would support advising the state legislature to pass a gas tax increase of 10 cents per gallon to fund local road construction and maintenance. While this question would not increase taxes today, it could lead to a future tax increase. Increasing the gas tax by 10 cents would raise taxes by $100 million annually, a tax many can ill-afford. Just last year, state lawmakers voted to increase the gas tax by 10 cents. Further, new revenues are not needed; this past fiscal year Utah had a $650 million budget surplus.

Proposition 3: This measure would expand Medicaid under the Affordable Care Act to all persons with incomes equal to or below 138 percent of the federal poverty line and would increase the state sales tax from 4.70 to 4.85 percent to cover state's portion of Medicaid costs. The state estimates that expanding Medicaid could bring in about 150,000 new individuals into the program by 2020, with an estimated annual total cost of $846 million. The sales tax increase is only estimated to generate about $90 million in annual tax revenue. However, as we have seen in other states that have expanded Medicaid, often the state will underestimate the number of enrollees and the cost, which puts a strain on state resources. Even with the sales tax hike it would bust open the state budget, threaten the fiscal situation, and require additional tax increases.

VIRGINIA

LOCAL MEASURES

Arlington County, Questions 1 through 4: These measures would authorize the county to issue up to $244 million in bonds to fund a series of projects across the county. Specifically, $74.5 million will be allocated to fund a variety of transportation, road, pedestrian enhancement and transit projects (Question 1), $29.3 million for parks and recreation projects (Question 2), $37 million for additional infrastructure (Question 3), and $103 million for various capital projects for public schools (Question 4).

Loudoun County, Bond Question: This measure would authorize the county to issue up to $251 million in bonds to finance infrastructure projects and school improvements. Specifically, $152 million will be used to finance transportation infrastructure projects while the remaining $99 million will be used to upgrade school equipment and facilities.

WASHINGTON

Initiative 1631: This measure would impose a $15 fee for each metric ton of carbon starting January 1, 2020, with the fee increased by $2 annually until the state meets its emissions reduction goals. The state estimates that Initiative 1631 will raise $2.3 billion in revenue within the first five years, which is obligated to be spent on programs or projects related to the environment. If approved, Washington would be the first state in the country to have a carbon tax. According to the Washington Policy Center, the average household would see their bills go up by $305 within the first full year of implementation, and then would increase to between $672 and $877 a year in 2030. Higher energy costs could also force companies to move operations out state, especially manufacturing firms that rely on affordable energy.

Initiative 1634: This measure would prohibit localities from placing any new tax or fee on grocery items. This measure, however, would not prevent the state from enacting a statewide tax, and would not impact current grocery taxes already enacted by local governments. And as we have seen in some instances in Washington, grocery taxes are a real threat, which is why this dangerous loophole must be closed. Arbitrary taxes on groceries is a prime example of misguided tax policy that necessarily burdens the most vulnerable of our society. Quite simply, taxes on food or beverages are regressive, meaning that the added cost disproportionately harms lower-income consumers compared to wealthier ones. After all, higher income earners may not feel the sting of a grocery tax, but the burden of higher costs on everyday essential items would definitely be felt by middle class consumers and families with fixed or limited incomes. View our full analysis here.

LOCAL MEASURES

Adams County, Proposition 1: This measure would permanently increase the local sales rate by .30 to fund essential city services. This tax is estimated to generate between $500,000 and $750,000 in annual revenue.

Proposition 1: This measure would extend a .20 increase in the local sales tax rate for another 10 years, with the funds used to finance transportation improvements. This increase would raise about $600,000 annually.

Proposition 2: This measure would authorize the City of Sequim to issue up to $12.4 million to fund the construction of a new library. This measure will increase the average homeowners property taxes (a home valued at $250,000) by $60 annually for 21 years.

This guide is for informational purposes only; it is not intended to provide endorsements or recommendations to voters.

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