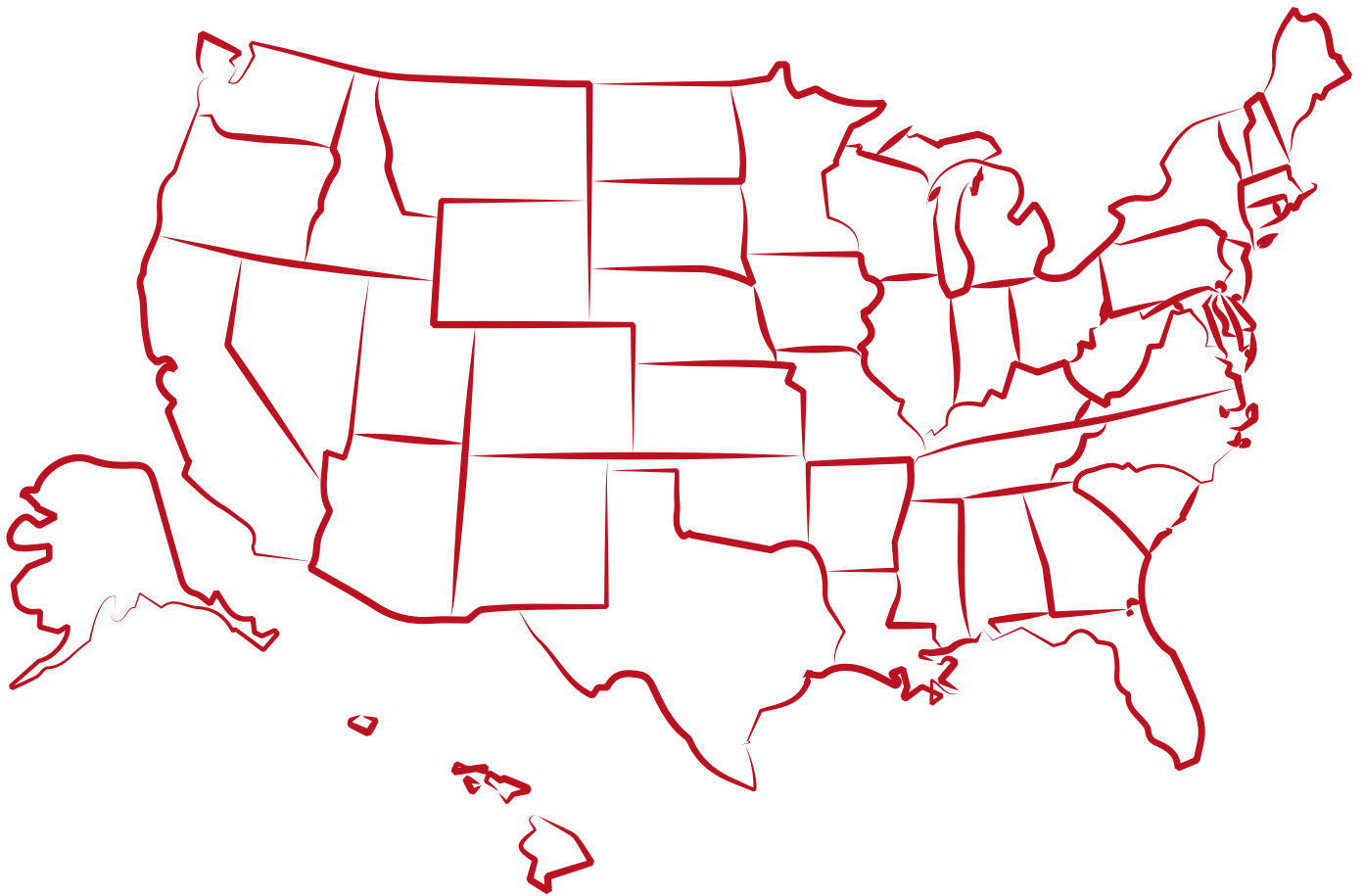








































# Ballot Guide 2020



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

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# The Taxpayer's Perspective

*A Publication by the National Taxpayers Union*

With Election Day 2020 only a handful of days away and early voting already commencing in some states, America is officially in the final stretch of election season. Since the presidency and Congress are both up for grabs, energy and enthusiasm is surging and is likely to generate record numbers of voter turnout. Though these federal races are surely to be the main focus on the minds of voters, taxpayers should also take note of key ballot initiatives, referenda, and constitutional amendments on statewide and local election slates. Such contests may not generate the same number of headlines as presidential and high profile Senate races, but the outcomes of these elections might have the most significant impact on the pockets of our nation's citizens.

In our latest edition of National Taxpayers Union's Ballot Guide, we have made every effort to compile a complete list of state and local ballot measures that pertain to tax, budget, and free market issues. This important educational publication is intended to serve as a resource for taxpayers no matter where they live so they can see the true cost and impact ballot measures will have on their wallets. NTU took great care in examining tens of thousands of sample ballots in nearly every county - whether big or small, rural or urban, or anywhere in between, to provide our nation's taxpayers accurate information on what's on their ballot. We are proud to claim our 2020 Ballot Guide is the most comprehensive guide in our organization's rich fifty-one year history.

From the National Taxpayers Union's independent analysis, this election day, voters across 38 states will vote on 26 statewide measures and 2,366 measures across hundreds of counties. By our calculations, voters will decide on ballot measures at the state and local level that total at least **\$24.785 billion in annual tax increases or extensions**. If every tax measure is adopted, 2020 could be one of the largest net tax increases at the state and local level in modern American history.

Of the \$24.785 billion in higher revenue, \$14.643 billion is from higher property tax rates, \$6.2 billion from higher income and payroll tax rates, \$1.65 billion from higher sales tax rates, \$248 million from business taxes, and billions more from other sources. Unfortunately, due to a lack of data available in a number of counties, NTU was unable to provide fiscal estimates for 1,248 ballot measures, the vast majority of which are located in the state of Ohio.

Hundreds of measures that call for higher taxes would also result in the issuance of bonds. **We estimate that voters will decide upon a total of \$50.2 billion in new bonds in this election.** These obligations could have a significant impact on taxpayers for decades.

Although NTU took great care to identify important taxpayer measures across the country, it is impossible to ensure every state's full election slate is presented here. Some localities do not always post their sample ballots online, and other localities may not include a fiscal analysis indicating the estimated revenue that would be raised from a tax increase. Taxpayers are strongly encouraged to check with their local election authorities for additional information.

Finally, NTU would like to thank the dozens of Secretaries of State offices, county election officials, Ballotpedia, and many others for their help in finding this information. While our constant pestering for data may have been an annoyance to some, their contributions have allowed us to provide a clearer picture of what is at stake for taxpayers in this election.

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

# ALABAMA

The Yellowhammer State continues to gain a worldwide reputation as a major industrial powerhouse. Over the last several years major industries, such as automotive manufacturers, aerospace giants, and technology companies have invested billions in capital to expand their footprint in Alabama. More capital has translated into expanded employment opportunities, both through direct employment and the resulting supply chain network. While Alabama has a strong economy, its tax burdens remain high compared to other states in the Southeast United States. Both its corporate and individual income tax rates are among the highest of its neighbors, making it a less competitive place for potential new residents and businesses. In the next legislative session, state lawmakers should look towards tax reforms to help overburdened taxpayers. In the meantime, this election day, voters won't see any statewide ballot measures, but voters in 12 counties across Alabama will vote on 33 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$40 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$58 million** in bond requests across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 13 measures across 12 counties
- ★ Voters will decide on 1 measure to issue **\$58 million in bonds**
- ★ Voters will decide on 6 measures to extend or increase property taxes by **\$40.01 million** annually
- ★ Voters will decide on 6 measures that do not have revenue estimates

NTU's complete analysis of the Alabama ballot is available at [NTU.org/Alabama2020](https://www.ntu.org/Alabama2020).

# ALASKA

The Last Frontier State is the largest state in the nation by landmass and one of the smallest by population size. Nevertheless, Alaska boasts unparalleled natural beauty and vast natural resources that buoy the state's budget and economy. Resource extraction, from oil and gas, to mineral mining and logging, is critical to Alaska's economic success. The state is also one of a select few that forgoes an income tax, instead relying on taxes from oil and gas companies. However, when the price of oil plummets, it negatively impacts budget finances and lawmakers often contemplate raising taxes to balance the budget. In the next session, lawmakers are likely to be faced with this reality given the global economic slowdown stemming from the Covid-19 pandemic. To add to this economic uncertainty, this election day, voters across Alaska will vote on one statewide measure that has to do with taxation. After analyzing this measure, NTU has calculated the **total statewide net revenue collections on the ballot is \$1.1 billion.**

## Statewide

### Ballot Measure 1

#### A \$1.1 billion tax hike

Ballot Measure 1 would increase oil production taxes on oil fields that meet the following criteria: fields located above 68 degrees north latitude (also known as the North Slope), fields which have a lifetime output of at least 400 million barrels of oil, and fields that had an output of at least 40,000 barrels per day in the preceding year. The ballot initiative would tax oil production using an alternative gross minimum tax or an additional production tax, whichever is greater for each month and each field.

To read more about Ballot Measure 1, read our op-ed [here](#)

## Local

★ NTU was not able to identify any local ballot measures in any of Alaska's counties or local jurisdictions

NTU's complete analysis of the Alaska ballot is available at [NTU.org/Alaska2020](https://www.ntu.org/Alaska2020).



# ARIZONA

The Grand Canyon State is one of the fastest growing states in the United States, both in terms of population and economic growth. Many Americans and businesses, particularly from high tax states such as California, continue to relocate to Arizona due to its low taxes, limited regulatory burdens, and favorable business environment. Over the last several years, state lawmakers have made positive changes to the state's tax code to help it remain competitive in the 21st century. Last year, the state doubled its standard deduction, eliminated an entire tax bracket, and lowered its top marginal income tax rate. Its corporate tax remains about average compared to its neighbors. In the next legislative session, lawmakers should double down on Arizona's successful approach to taxation and enact even more tax cuts to both its individual tax code and corporate tax code. In the meantime, this election day voters will vote on two statewide measures, and voters across six Arizona counties will vote on 31 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$1.115 billion** in annual tax increases or extensions. NTU also calculates there to be at least **\$1.383 billion** in bond measures across the state.

## Statewide

### Proposition 207

A \$166 million revenue increase

This measure would legalize recreational marijuana in Arizona and establish a new 16 percent excise tax rate on future sales. While NTU takes no position on the legalization of marijuana, the proposed tax rate of 16 percent would be similar to the tax rates placed on alcohol and traditional tobacco products.

### Proposition 208

A \$827 million tax hike

This measure would impose a 3.5 percent tax surcharge on earned income for individuals earning \$250,000 or couples earning \$500,000. This surcharge, added onto the current top marginal tax rate of 4.5 percent, would bring Arizona's top tax rate to an uncompetitive rate of 8 percent. Such a rate would be one of the highest in the entire nation -- a dramatic change from Arizona's current top rate, which is among the lowest. This tax hike will impact many small businesses, including sole proprietorships, partnerships, and S corporations, which are structured as pass-through businesses, and pay taxes through the individual income tax code, not the corporate income tax.

[Read our full analysis of Prop 208 here](#)

## Local

- ★ Voters will decide on 31 measures across 6 counties
- ★ Voters will decide on 21 measures to issue **\$1.383 billion in bonds**
- ★ Voters will decide on 6 measures to extend or increase property taxes by **\$101.665 million** annually
- ★ Voters will decide on 2 measures to extend or increase sales tax rates by **\$20.84 million** annually
- ★ Voters will decide on 2 measures that do not have revenue estimates

NTU's complete analysis of the Arizona ballot is available at [NTU.org/Arizona2020](https://www.ntu.org/Arizona2020).



# ARKANSAS

The Natural State's economy has grown consistently over the last two decades and rebounded well after the 2009 recession. In recent years, Arkansas has made progress in overhauling its tax code to be more competitive with neighboring states. In the last three legislative sessions, the Governor and Legislature have enacted three significant tax reform packages that have encouraged businesses to expand and more residents to move in. These packages have totaled close to \$300 million annually and put money back into the pockets of taxpayers from across the income scale. Thanks to these reform packages, the top marginal income tax rate will gradually decline from 6.9 to 5.9 percent and its corporate tax rate will eventually drop from 6.5 to 5.9 percent. In 2021, the Legislature should double down on this progress and deliver even more tax relief to Arkansans and its business community. In the meantime, this election day, voters will vote on one statewide measure, and voters across two Arkansas counties will vote on three measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$200 million** in annual tax increases or extensions.

## Statewide

### Issue 1

#### A \$200 million tax hike

This measure would make permanent a higher sales tax rate that is set to expire at the end of 2022. Issue 1 would keep a special .50 percentage point tax rate in place for goods and services purchased within the state of Arkansas. While Arkansas's current state sales tax rate of 6.5 percent is already higher than most states, the nonpartisan Tax Foundation analysis finds that once local sales tax rates are accounted for, Arkansas has one of the highest sales tax rates in the country. When combined, the average state and local sales tax rate is 9.53 percent, second highest in the nation and higher than "high tax" states like California, New York, and Illinois. On a per capita basis, the average Arkansan pays an estimated \$1,127 in sales tax annually, twelfth highest in the nation, according to 2017 data (the latest data available).

[To learn more about Issue 1, read our analysis on NTU.org](#)

## Local

★ Voters will decide on 3 measures that do not have revenue estimates

NTU's complete analysis of the Arkansas ballot is available at [NTU.org/Arkansas2020](https://www.ntu.org/Arkansas2020).

# CALIFORNIA

While California has many features that make it an attractive place to live, work, and operate a business, its excessive taxes, significant regulatory burdens, and an overall high cost of living force many people away. This year, voters will vote on five statewide measures, and voters across 44 California counties will vote on at least 242 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$14.733 billion** in annual tax increases or extensions. NTU also calculates there to be at least **\$20.73 billion** in bond measures across the state.

## Statewide

### Proposition 14 Issues \$5.5 billion in bonds

Permits the state to issue billions of dollars in bonds to fund stem cell research and construction of new research buildings. The state estimates these bonds will cost \$310 million annually for 25 years. The total cost of the debt service, including principal and interest, is estimated to be \$7.7 billion.

### Proposition 15 A \$12.5 billion tax hike

Overhauls the property tax treatment of certain properties by requiring commercial and industrial properties to be taxed based on market value rather than purchase price. Passing Prop. 15 would essentially scrap important taxpayer safeguards and remove some taxation limits from commercial properties.

[Read our analysis here](#)

### Proposition 21 Repeals the Costa-Hawkins Act

This ballot measure has the potential to exacerbate the housing shortage by allowing localities to expand economically destructive rent controls on virtually all residential property. The Costa-Hawkins Act prohibits cities and towns from imposing rent control on buildings, single-family rentals, and condominiums constructed after 1995 and on single-family rentals.

[Read our analysis here](#)

### Proposition 22 Amends Assembly Bill 5

About a year ago, lawmakers in Sacramento enacted Assembly Bill 5 (AB 5), a radical rewrite of California's labor laws that has proven disastrous for thousands of part-time workers with flexible working hours. Proposition 22 would retool the more harmful components of AB 5 by reclassifying app-based transportation and delivery drivers as independent contractors.

[Read our analysis here](#)

## Local

- ★ Voters will decide on 242 measures across 44 counties
- ★ Voters will decide on 60 measures to issue **\$15.23 billion** in bonds
- ★ Voters will decide on 85 measures to extend or increase property taxes by **\$871 million** annually
- ★ Voters will decide on 63 measures to extend or increase sales tax rates by **\$850 million** annually
- ★ Voters will decide on 4 measures to extend or increase business taxes by **\$248.1 million** annually
- ★ Voters will decide on 6 measures to extend or increase real estate taxes by **\$210 million** annually
- ★ Voters will decide on 10 measures to extend or increase utility taxes by **\$47.8 million** annually
- ★ Voters will decide on 2 measures to lower taxes by **\$50 million** annually
- ★ Voters will decide on 17 measures that do not have revenue estimates

NTU's complete analysis of the California ballot is available at [NTU.org/California2020](https://www.ntu.org/california2020).





# COLORADO

The Centennial State is one of the fastest growing states in the United States, both in terms of population and economic growth. Many Americans and businesses continue to relocate to Colorado due to its low taxes, strong Taxpayer Bill of Right protections, limited regulatory burdens, and favorable business environment. While the economy and state finances have surged over the past two decades, the state has failed to deliver any meaningful tax relief to hard working Coloradoans. Though Governor Polis has stated his desire to enact tax cuts, he has failed to work with the Legislature to make it a reality. Maybe next year? In the meantime, this election day, voters will vote on five statewide measures, and 91 measures across 30 counties that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$1.743 billion** in annual tax increases or extensions. NTU also calculates there to be at least **\$1.7 billion** in bond measures across the state.

## Statewide

### Proposition 116 A \$158 million tax cut

This measure would deliver meaningful tax relief to hard working Coloradoans by cutting the individual and corporate income tax rate from 4.63 to 4.55 percent. This would be the first tax cut in almost 20 years. Additionally, many businesses pay taxes through the individual income tax code, not the corporate income tax.

[Read our analysis here](#)

### Proposition EE A \$294 million tax hike

This measure would significantly raise the cost of traditional tobacco products like cigarettes and cigars, and place a new tax on nicotine contained in less harmful e-cigarettes and vapor products. If passed by voters, the tax on cigarettes would incrementally rise by \$1.80 per pack. Additionally, this measure would create a tax on nicotine products that would match the tobacco products tax rates.

### Proposition 118 A \$1.34 billion tax hike

This measure would establish a new payroll tax of up to 1.2 percent of wages, split evenly between employers and employees once fully implemented in 2025 to fund paid family leave. The payroll tax will also take a slice out of paychecks for Coloradoans, leading to smaller paychecks and less disposable income.

[Read our full analysis here](#)

### Proposition 117 Voter approval for fee hikes

This measure would amend the Colorado Taxpayer Bill of Rights to require voter approval for all future fee increases that raise at least \$100 million annually. Currently, TABOR only requires voter approval for proposed tax increases, however, politicians have often used the term “fees” instead of “taxes” to avoid having to need voter approval for more revenue.

## Local

- ★ Voters will decide on 91 measures across 30 counties
- ★ Voters will decide on 20 measures to issue **\$1.770 billion in bonds**
- ★ Voters will decide on 40 measures to extend or increase property taxes by **\$150 million** annually
- ★ Voters will decide on 11 measures to extend or increase sales tax rates by **\$110 million** annually
- ★ Voters will decide on 3 measures to extend or increase taxes by **\$4.4 million** annually
- ★ Voters will decide on 4 measures to extend or increase marijuana taxes by **\$1.2 million** annually
- ★ Voters will decide on 2 measures to establish government-run internet utilities
- ★ Voters will decide on 6 measures that do not have revenue estimates

NTU's complete analysis of the Colorado ballot is available at [NTU.org/Colorado2020](https://www.ntu.org/Colorado2020).

# FLORIDA

The Sunshine State is one of the fastest growing states in the country, both in terms of population and economic growth. Millions of Americans and businesses, particularly from high tax states in the Northeast, continue to flee towards Florida due to its low taxes, limited regulations, and favorable business climate. Florida is one of a few states that forgoes having an income tax and features relatively low property taxes on homeowners and renters. When it comes to sales tax and corporate income tax rates, Florida ranks about average, both nationally and regionally. In the next legislative session, state lawmakers should focus their attention on reducing business tax rates to cement Florida's status as a great state for business growth. In the meantime, this year voters will vote on two statewide measures and voters in 18 counties will vote on 27 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$106.5 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$150 million** in bond measures across the state.

## Statewide

### Amendment 5

**A tax cut of \$10 million**

This measure would extend property tax benefits when a homeowner moves to a new domicile from two years, up to three years. 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.

### Amendment 2

**Increases the minimum wage to \$15 per hour**

This measure would constitutionally mandate a \$15 hourly rate for all workers in Florida by raising the wage floor by \$1 each year until it reaches \$15 in 2026. As it stands, the state minimum wage is \$8.56 – which is nearly \$1.50 higher than the federal rate. If the measure passes, Florida's minimum wage would be significantly higher than that of any state in the Southeast. One unintended effect of higher labor costs is the incentive for some larger businesses, like fast food chains or grocery stores, to automate some jobs currently held by actual workers. Small businesses would be most impacted as they typically do not have the same level of capital to invest in automation. That means higher wages will balloon labor costs, forcing many “mom and pop” shops to lay off employees, slash workers hours, delay hiring additional workers, raise prices on consumers, or close their doors for good.

[Read our full analysis on Amendment 2](#)

## Local

- ★ Voters will decide on 27 measures across 18 counties
- ★ Voters will decide on 2 measures to issue **\$150 million** in bonds
- ★ Voters will decide on 9 measures to extend or increase sales tax rates by **\$116.5 million** annually
- ★ Voters will decide on 8 measures to create property tax exemptions for businesses
- ★ Voters will decide on 1 measure to create a new Office of Inspector General
- ★ Voters will decide on 8 measures that do not have revenue estimates

NTU's complete analysis of the Florida ballot is available at [NTU.org/Florida2020](https://www.ntu.org/Florida2020).



# GEORGIA

The Peach State is one of the fastest growing states in the nation, both in terms of population and economic growth. Millions of Americans and businesses, particularly from high tax states in the Northeast, continue to march towards Georgia due to its low taxes, limited regulations, and favorable business climate. Following passage of generational federal tax reform, Georgia's governor and legislature enacted their own major tax cut bill. In 2018, the state reduced both the corporate and individual income tax rates by .50 percentage points, from 6 to 5.5 percent. They also doubled the standard deduction to \$4,600 and \$6,000 for single and joint filers, respectively. In total, these tax cuts will save Georgia taxpayers almost \$6 billion by 2023. Next session, lawmakers should double down on this success and work to enact even more tax relief for millions of hardworking Georgia taxpayers. Meanwhile, this year voters will vote on one statewide measure and voters in 11 counties will vote on 13 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is \$89.4 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$10 million** in bond measures across the state.

## Statewide

### Amendment 1

This measure would amend the state constitution to authorize the Georgia State Legislature to pass legislation establishing dedicated funds and revenue sources for statute-specific projects. Simply put, the amendment will require transparency in spending and ensure funds go towards their intended purpose.

## Local

- ★ Voters will decide on 13 measures across 11 counties
- ★ Voters will decide on 1 measure to issue **\$10 million** in bonds
- ★ Voters will decide on 9 measures to extend or increase sales tax rates by **\$89.4 million** annually
- ★ Voters will decide on 3 measures to increase or create homestead property exemptions

NTU's complete analysis of the Georgia ballot is available at [NTU.org/Georgia2020](https://www.ntu.org/Georgia2020).

# IDAHO

The Gem State is one of the fastest growing states in the nation, both in terms of population and economic growth. Many Americans and businesses continue to relocate to Idaho due to its low taxes, limited regulatory burdens, and favorable business environment. Following passage of generational federal tax reform, Idaho's governor and legislature enacted their own major tax cut bill. In 2018, they cut each of the state's seven individual tax brackets, and the corporate rate by .475 percentage points. They also conformed to the higher federal standard deduction and increased their child tax credit. Unfortunately, the Covid-19 pandemic has thrown Idaho's economy into flux and created uncertainty with regard to its state budget picture. To add to this economic uneasiness, this election day, voters across 10 Idaho counties will vote on 16 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$4.19 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$46.3 million** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 16 measures across 10 counties
- ★ Voters will decide on 9 measures to issue **\$46.3 million in bonds**
- ★ Voters will decide on 3 measures to extend or increase property taxes by **\$4.019 million** annually
- ★ Voters will decide on 4 measures that do not have revenue estimates

NTU's complete analysis of the Idaho ballot is available at [NTU.org/Idaho2020](https://www.ntu.org/Idaho2020).



# ILLINOIS

The Prairie State is one the largest states in the United States, both in terms of population and size of its economy. However, over the past decade, Illinois has been plagued by high outbound migration numbers, stalled economic metrics, and a ballooning budget deficit due to high union pension payments. In recent years, state lawmakers enacted one of the largest tax increases in state history by raising the flat tax rate to 4.95 percent, which has only fueled population decline. Taxpayers statewide also suffer from one of the highest property and sales tax rates in the nation and an overall high cost of living. November is unlikely to bring a reprieve. This year, voters will vote on one statewide measure and 24 measures across 11 counties that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$3.6 billion** in annual tax increases or extensions. NTU also calculates there to be at least **\$87.7 million** in bond measures across the state.

## Statewide

### Constitutional Amendment A potential \$3.6 billion tax hike

This ballot measure would repeal the state's constitutional requirement for a flat rate personal income tax across all income levels and, instead, allow the state legislature to enact a graduated income tax. Adoption of this amendment would allow already-passed legislation to take effect and create a graduated income tax system with a top rate of 7.99 percent. The legislation, which would also raise tax rates on Illinois businesses, would increase taxes by an estimated \$3.6 billion.

[Read our full analysis here](#)

## Local

- ★ Voters will decide on 24 measures across 11 counties
- ★ Voters will decide on 7 measures to issue **\$87.7 million in bonds**
- ★ Voters will decide on 6 measures to extend or increase property taxes by **\$42.5 million** annually
- ★ Voters will decide on 2 measures to extend or increase sales tax rates by **\$3.8 million** annually
- ★ Voters will decide on 3 measures to establish new taxpayer protections
- ★ Voters will decide on 1 measure to lower taxes by **\$1.070 million** annually
- ★ Voters will decide on 5 measures that do not have revenue estimates

NTU's complete analysis of the Illinois ballot is available at [NTU.org/Illinois2020](https://www.ntu.org/Illinois2020).

# KANSAS

The Sunflower State is in the middle of the United States, both in terms of its geographic position and size of its economy. Several years ago, Kansas enacted bold, transformational tax cuts and reforms that helped taxpayers across the state. However, lawmakers failed to enact corresponding spending cuts to offset the projected costs of the cuts. As a result, Kansas lawmakers largely reversed their 2012 tax cuts in 2017. Many taxpayers, small businesses, and corporations were hit with higher tax bills. After these changes, Kansas ranks in the bottom half of business climate rankings, according to the nonpartisan Tax Foundation. This election day, voters in 13 counties across Kansas will vote on 15 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is \$8.468 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$3.4 million** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 15 measures to extend or increase taxes by **\$8.468 million** annually
- ★ Voters will decide on 1 measure to issue **\$3.4 million** in bonds
- ★ Voters will decide on 5 measures to extend or increase sales taxes by **\$8.468 million** annually
- ★ Voters will decide on 9 measures that do not have revenue estimates

NTU's complete analysis of the Kansas ballot is available at [NTU.org/Kansas2020](https://www.ntu.org/Kansas2020).

# KENTUCKY

The Bluegrass State is not only home to world-famous Bourbon County but also one of the worst-funded pension systems in the country. Even before the COVID-19 crisis began, state lawmakers were facing a budget crisis driven by excessive spending and ballooning pension payments. In recent years, Kentucky lawmakers and the Governor enacted a mixed bag tax reform bill, which implemented a flat tax at a 5 percent rate but increased tax collections by a net \$400 million. In the next session, lawmakers should actively work to enact a real tax reform bill that does not result in a net tax hike on hardworking Kentuckians. While voters will not vote on any statewide measures, voters in one county will vote on one tax increase. After analyzing this measure, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is \$51.5 million.**

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 1 measure to extend or increase taxes by **\$51.5 million** annually
- ★ Voters will decide on 1 measure to extend or increase property taxes by **\$51.5 million** annually

NTU's complete analysis of the Kentucky ballot is available at [NTU.org/Kentucky2020](https://www.ntu.org/Kentucky2020).

# LOUISIANA

For centuries the Pelican State served a significant national purpose due to its location along the mouth of the Mississippi River. In the years since the creation of vast railroad and highway networks, Louisiana has established it's a world leader in energy production and a place with one of the most unique cities in America. While Hurricane Katrina ravaged the state's economy in 2005, Louisiana has made progress since to improve its business environment and make it a more conducive place for businesses to flourish. However, in 2018, the legislature partially renewed a higher sales tax rate to address the state's expected revenue shortfall for fiscal year 2019. Instead of higher taxes, lawmakers next year should focus on tax reform, budget reforms, and addressing the state's ballooning public pension fund that will need to be fixed in the years ahead. This election day, voters statewide will vote on one measure and voters in 13 counties in Louisiana will vote on 12 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is \$53.030 million** in annual tax increases or extensions.

## Statewide

### Amendment 4

This measure would amend the state constitution by removing the existing expenditure limit formula and instead allow the state legislature to enact a statutory spending limit formula that does not allow more than a 5 percent growth per year.

## Local

- ★ Voters will decide on 13 measures to extend or increase taxes by **\$53.030 million** annually
- ★ Voters will decide on 12 measures to extend or increase property taxes by **\$33.84 million** annually
- ★ Voters will decide on 1 measure to extend or increase sales taxes by **\$19.2 million** annually

NTU's complete analysis of the Louisiana ballot is available at [NTU.org/Louisiana2020](https://www.ntu.org/Louisiana2020).



# MARYLAND

The Old Line State is located in the middle of the East Coast and boasts world-class crabcakes and football. Though it has an average population size compared to all the other states, Maryland has one of the largest state GDPs and second highest income per capita nationwide, second only to neighboring Washington, D.C. Its close proximity to the U.S. capital, elite universities, and mix of rural, suburban, and urban areas makes it an attractive place for businesses and residents to relocate. However, Maryland also features one of the highest tax burdens of the states and has one of the worst business tax climates in the country. This election day, voters will vote on one statewide measure and voters in six counties will vote on 20 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$18.2 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$920 million** in bond measures across the state.

## Statewide

### Question 1 Budget Amendment

This measure would allow the General Assembly to increase, decrease, or add items to the state budget as long as such measures do not exceed the total proposed budget submitted by the governor.

### Question 2 An \$18.2 million revenue increase

This measure would legalize and tax betting on sporting events for bettors within the State of Maryland at a rate of 20 percent (according to the rate passed by the Legislature). While NTU takes no position of the legality of sports betting, this measure would result in higher revenue collections in order to fund education spending.

## Local

- ★ Voters will decide on 17 measures to issue **\$920 million in bonds**
- ★ Voters will decide on 3 measures to impose limits on property tax collections

NTU's complete analysis of the Maryland ballot is available at [NTU.org/Maryland2020](https://www.ntu.org/Maryland2020).

# MICHIGAN

The Wolverine State is one of the most important battleground states in 2020 as both political parties are vying to win its 16 electoral votes, Senate seat, and many competitive Congressional seats. From an economic perspective, the Coronavirus and corresponding lockdown orders have severely hurt Michigan's economy, creating a lot of budget uncertainty in upcoming years. Despite these headwinds, tax rates are overly burdensome and its economy is well diversified with a particular emphasis on manufacturing. While voters will not see any statewide measures with tax implications, voters across 41 counties will vote on 222 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$292 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$1.250 billion** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 222 measures extend or increases taxes by **\$292 million** annually
- ★ Voters will decide on 15 measures to issue **\$1.25 billion in bonds**
- ★ Voters will decide on 201 measures to extend or increase property taxes by **\$292 million** annually
- ★ Voters will decide on 6 measures that do not have revenue estimates

NTU's complete analysis of the Michigan ballot is available at [NTU.org/Michigan2020](https://www.ntu.org/Michigan2020).



# MINNESOTA

The North Star State is home to thousands of lakes, the Twin Cities, and some of the highest taxes in the nation. While Minnesota was known for decades as a low tax state, per capita taxes have risen dramatically in recent years, hurting taxpayers and small businesses. Compared to other states, Minnesota has one of the highest income tax rates, corporate tax rates, and above average property taxes. Regionally, Minnesota is perhaps the second-highest taxed state in the Midwest, behind only Illinois. While attempts have been made in recent legislative sessions to lower tax rates, the Legislature and Governor have failed to enact any meaningful reforms to help overburdened taxpayers. In the next session, lawmakers should focus on pro-growth policies that will help businesses and individuals lower their tax burdens. While voters will not see any statewide measures with tax implications this election, voters across 28 counties will face 46 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$7.678 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$138 million** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 46 measures across 28 counties
- ★ Voters will decide on 7 measures to issue **\$138 million in bonds**
- ★ Voters will decide on 16 measures to extend or increase property taxes by **\$7.678 million** annually
- ★ Voters will decide on 23 measures that do not have revenue estimates

NTU's complete analysis of the Minnesota ballot is available at [NTU.org/Minnesota2020](https://www.ntu.org/Minnesota2020).

# MISSOURI

The Show-Me State is known as the Gateway to the West due to the thousands of pioneers who made their way to settle the Great Plains and the West Coast. In recent years, Missouri lawmakers have made tremendous progress in reducing tax burdens for their taxpayers, small businesses, and corporations. In 2018, the top marginal income tax rate was cut by .4 percentage points, from 5.9 percent to 5.5 percent and will continue to reduce to 5.1 percent by 2023. The legislature also slashed the corporate income tax by 2.25 percentage points, from 6.25 to 4 percent. Missouri now boasts one of the lowest business tax rates in the country, making it better able to be competitive in the 21st century. In the next session, lawmakers should double down on this strategy for growth by enacting even more tax cuts for its hard working taxpayers. While voters will not see any statewide measures with tax implications, voters across 13 counties will vote on 30 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is \$8.993 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$224 million** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 30 measures across 13 counties
- ★ Voters will decide on 9 measures to issue **\$224 million** in bonds
- ★ Voters will decide on 4 measures to extend or increase property taxes by **\$4.63 million** annually
- ★ Voters will decide on 3 measures to extend or increase sales taxes by **\$4.345 million** annually
- ★ Voters will decide on 1 measure to increase utility taxes
- ★ Voters will decide on 13 measures that do not have revenue estimates

NTU's complete analysis of the Missouri ballot is available at [NTU.org/Missouri2020](https://www.ntu.org/Missouri2020).

# MONTANA

The Big Sky State is one of the fastest growing states in the country, both in terms of population and economic growth. In addition, Montana boasts exceptional natural beauty and vast natural resources that buoy the state's economy. Resource extraction, from mining, mineral extraction, and logging are critical to Montana's economic success. In fact, Montana ranks in the Tax Foundation's top business tax climates. While the economy may be strong, the state unfortunately has one of the highest top marginal tax rates in the mountain west, something lawmakers should consider changing in the next session. This election day, voters will vote on one statewide measure, and voters in eight counties across Montana will vote on 13 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is \$51.994 million** in annual tax increases or extensions.

## Statewide

### Proposition 207

A \$44 million revenue increase

This measure would legalize recreational marijuana in Montana and establish a new 20 percent excise tax rate on future sales. While NTU takes no position on the legalization of marijuana, the proposed tax rate of 20 percent would result in higher revenue collections.

## Local

- ★ Voters will decide on 13 local measures across 8 counties
- ★ Voters will decide on 13 measures to extend or increase property taxes by **\$7.994 million** annually

NTU's complete analysis of the Montana ballot is available at [NTU.org/Montana2020](https://www.ntu.org/Montana2020).

# NEBRASKA

The Cornhusker State is one of those places considered by coastal politicians to be “flyover country,” a spate of land where not much happens. But that couldn’t be farther from the truth. Nebraska has a diverse economy, from agriculture-heavy counties to a large metropolitan economy around Omaha. While many consider Nebraska to be a low-tax state, ballooning property tax assessments are an important issue for taxpayers and the state legislature. In recent years, lawmakers have explored ways to bring relief by shifting tax burdens to other taxpayers - a dubious proposal that fails to combat fundamental issues in Nebraska’s tax code. This election day, voters will vote on one statewide measure, and voters in eight counties across Nebraska will vote on 13 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$557,000** in annual tax increases or extensions. NTU also calculates there to be at least **\$368.8 million** in bond measures across the state.

## Statewide

### Initiative 428

This measure prohibits lenders from charging an interest rate in excess of 36 percent, imposes new restrictions on fees, and limits the ability of lenders to advertise to customers. The APR represents the actual rate of interest someone pays over the course of a year due to compounding, the process whereby interest is added to unpaid principal. Short-term loans act as a cash advance that are paid back in full at the borrower’s next pay period. So while the loans may indeed carry a high APR, the vast majority of loans are paid back in a matter of weeks or months, not extended for an entire year. Using the APR to indict the entire system is an oversimplification.

An APR cap would likely be detrimental to consumer credit markets. Whether placed on gasoline, banking interchange fees, or prescription drugs, setting price controls at below-market rates historically leads to shortages, squeezes the cost bubble toward some other portion of the economy, and imposes a deadweight cost on society.

[Read our full analysis here](#)

## Local

- ★ Voters will decide on 13 local measures across 8 counties
- ★ Voters will decide on 6 measures to issue **\$368.8 million in bonds**
- ★ Voters will decide on 3 measures to extend or increase sales taxes by **\$509,000** annually
- ★ Voters will decide on 2 measures to extend or increase property taxes by **\$48,000** annually
- ★ Voters will decide on 2 measures that do not have revenue estimates

NTU’s complete analysis of the Nebraska ballot is available at [NTU.org/Nebraska2020](https://www.ntu.org/Nebraska2020).



# NEVADA

The Silver State is one of the fastest growing states in the nation, both in terms of population and economic growth. Many Americans and businesses, particularly from California and other high tax states, continue to relocate to Nevada due to its low taxes, limited regulatory burdens, and favorable business environment. Unfortunately, Nevada faces significant headwinds in the years ahead. Not only have state politicians become less business-friendly and more open to taxes, but the state's reliance on sales tax revenue from tourists has thrown state finances into disarray. In the next legislative session, lawmakers may move to impose an income tax, or increase business taxes to help balance the budget. Meanwhile, voters will not see any major statewide ballot measures, but voters in three counties will vote on four ballot measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU is not able to provide revenue estimates for these measures.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 4 measures across 3 counties
- ★ Voters will decide on 4 measures that do not have revenue estimates

NTU's complete analysis of the Nevada ballot is available at [NTU.org/Nevada2020](https://www.ntu.org/Nevada2020).

# NEW JERSEY

The Garden State is one of the largest states in the country in terms of population and size of its economy. However, over the past decade, New Jersey has been plagued by high outbound migration numbers, stalled economic metrics, and a ballooning budget deficit due to excessive spending and high public sector union pension payments. In recent years, state leaders have done little to stop the flood of taxpayers leaving to lower-taxed jurisdictions like Florida, North Carolina, and Texas. In fact, they continue to make the problem worse by enacting one of the largest individual income tax increases in state history, raising the corporate income tax rate, and lowering the threshold at which the “millionaires” tax kicks in. All taxpayers, regardless of income levels also suffer from one of the highest property and sales tax rates in the nation and an overall high cost of living. In the next session, lawmakers must focus on actual tax reform and relief for the overburdened taxpayers of New Jersey. In the meantime, this year voters will vote on one statewide measure, and voters across seven New Jersey counties will vote on 10 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$126.443 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$39.85 million** in bond measures across the state.

## Statewide

### Public Question 1

#### A \$126 million revenue increase

This measure would legalize recreational marijuana in New Jersey and establish a new 6.25 percent excise tax rate on future sales. While NTU takes no position on the legalization of marijuana, the proposed tax rate of 6.25 is fairly competitive with and in fact lower than many other states that have legalized marijuana.

## Local

- ★ Voters will decide on 10 local measures across 7 counties
- ★ Voters will decide on 6 measures to issue **\$38.85 million in bonds**
- ★ Voters will decide on 2 measures to extend or increase property taxes by **\$443,000** annually
- ★ Voters will decide on 2 measures that do not have revenue estimates

NTU’s complete analysis of the New Jersey ballot is available at [NTU.org/NewJersey2020](https://www.ntu.org/NewJersey2020).



# NEW MEXICO

The Land of Enchantment is known for its picturesque landscapes and annual international balloon fiesta. Over the past two decades the state has enacted numerous tax cuts and reforms to lower the burdens on New Mexico taxpayers, small businesses and corporations. Even with these tax cuts, state finances are in strong shape and consistently maintains a sizable budget surplus. However, in the 2019 session, lawmakers and the Governor came perilously close to a significant tax increase on individuals, tobacco, and online purchases. The bill passed by the Legislature would have added three new tax brackets to the tax code and increased the top marginal tax rate to 6.5 percent, higher than most of its neighbors and uncompetitive nationwide. In 2021, lawmakers should refocus their efforts towards reducing tax burdens by using budget surpluses towards tax relief instead of more tax hike gimmicks. This election day, voters will vote on three statewide measures, and voters across five New Mexico counties will vote on 10 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the total bond amount on the November ballot across New Mexico to be **\$241.870 million**.

## Statewide

### **Bond Issue A** **Issues \$33.3 million in bonds**

Permits the state to issue tens of millions in bonds to make capital improvements for certain senior citizen facilities across the state. The state estimates passage of this measure would increase property taxes by \$1.83 per \$100,000 in assessed property value.

### **Bond Issue B** **Issues \$9.7 million in bonds**

Permits the state to issue nearly ten million dollars' worth of bonds to make capital improvements for libraries across the state. The state estimates passage of this measure would increase property taxes by \$.54 per \$100,000 in assessed property value.

### **Bond Issue C** **Issues \$156.3 million in bonds**

Permits the state to issue nearly ten million dollars' worth of bonds to make capital improvements for libraries across the state. The state estimates passage of this measure would increase property taxes by \$.54 per \$100,000 in assessed property value.

[Read our full analysis here](#)

## Local

- ★ Voters will decide on 10 local measures across 5 counties
- ★ Voters will decide on 7 measures to issue **\$42.57 million in bonds**
- ★ Voters will decide on 3 measures that do not have revenue estimates

NTU's complete analysis of the New Mexico ballot is available at [NTU.org/NewMexico2020](https://www.ntu.org/NewMexico2020).

# NEW YORK

The Empire State contains the heart of American finance, culture, and real estate: New York City. However, over the past decade, the state has led the nation in outbound migration and below the national average in economic growth. New Yorkers suffer from some of the highest property tax rates, income tax rates, and sales tax rates out of any state in the nation. In recent years, state lawmakers have slashed the corporate income tax, but last year extended one of the largest tax increases in history - a “surcharge” on high-income individuals and small businesses. State lawmakers must make real tax reforms that help all taxpayers, whether its income, business, or property tax changes to once again make New York a great state to live, work, and operate a business. While there are no statewide measures, and only one measure in one county, the majority of tax increases do not occur on Election Day, but rather on school district budget election days in May. After analyzing this one measure, NTU has calculated the total bond amount on the November ballot across New York to be **\$9.3 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 1 local measure across 1 county
- ★ Voters will decide on 1 measure to issue **\$9.3 million in bonds**

NTU’s complete analysis of the New York ballot is available at [NTU.org/NewYork2020](https://www.ntu.org/NewYork2020).

# NORTH CAROLINA

The Tar Heel State is one of the fastest growing states in the country, both in terms of population and economic growth. Many Americans and businesses, particularly from high tax states in the Northeast, continue to relocate to North Carolina due to its low taxes, limited regulatory burdens, and favorable business environment. In recent years, the legislature and Governor enacted significant tax cuts and reform to keep North Carolina competitive and put more money in the pockets of its hardworking taxpayers. While the fundamentals of North Carolina's economy remain strong, potential political changes in the legislature, localities, and Congress threaten its future prosperity. While voters will not see any statewide ballot measures, voters across 10 counties will vote on 16 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$4.6 million** in annual tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across North Carolina to be **\$407.1 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 16 local measures across 10 counties
- ★ Voters will decide on 12 measures to issue **\$407.1 million in bonds**
- ★ Voters will decide on 4 measures to extend or increase sales taxes by **\$4.6 million** annually

NTU's complete analysis of the North Carolina ballot is available at [NTU.org/NorthCarolina2020](http://NTU.org/NorthCarolina2020).

# OHIO

The Buckeye State is one of the most important battleground states in 2020 as both political parties are vying to win its 18 electoral votes, many competitive Congressional seats, and state legislature. Not only is Ohio a big political prize, but the state is one of the most populous in the country and boasts one of the largest state economies, with a particular emphasis on manufacturing. Last year, lawmakers enacted legislation that slightly cut income taxes for those earning at least \$22,500. This tax cut will help Ohio remain competitive with other states that have cut taxes in recent years and strengthen the fiscal condition of the workforce. Unfortunately, trade wars and the Covid-19 crisis have hurt Ohio's economy and created uncertainty for the next budget year. In the next session, lawmakers should focus on more tax cuts and making Ohio's business tax code more competitive. While voters will not see any statewide measures with tax implications, voters across 76 counties will vote on 1,045 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$166.067 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$630.665 million** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 1,045 measures across 76 counties
- ★ Voters will decide on 4 measures to issue **\$630.665 million in bonds**
- ★ Voters will decide on 13 measures to extend or increase property taxes by **\$116.067 million** annually
- ★ Voters will decide on 1,028 measures that do not have revenue estimates

NTU's complete analysis of the Ohio ballot is available at [NTU.org/Ohio2020](https://www.ntu.org/Ohio2020).

# OKLAHOMA

The Sooner State is located in the middle of the United States, in terms of its geographic location, economic size, and even population. Oklahoma boasts vast flatlands and is home to large metropolitan areas, ranches and Indian reservations. Like many other states in the region, Oklahoma's economy depends on energy production, ranching, and agriculture. In recent years, the state passed a tax increase to boost education spending, and earlier this year voters narrowly approved a ballot measure to expand the Affordable Care Act to residents statewide. Since the major statewide measure was already voted on in June, this November Election Day won't feature any statewide measures, but voters in 13 counties will vote on 10 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$120,000** in annual tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across Oklahoma to be **\$21.265 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 13 local measures across 10 counties
- ★ Voters will decide on 2 measures to issue **\$21.265 million in bonds**
- ★ Voters will decide on 1 measure to extend or increase sales taxes by **\$120,000** annually
- ★ Voters will decide on 1 measure to extend or increase property taxes by **\$736,000** annually
- ★ Voters will decide on 9 measures that do not have revenue estimates

NTU's complete analysis of the Oklahoma ballot is available at [NTU.org/Oklahoma2020](https://www.ntu.org/Oklahoma2020).

# OREGON

The Beaver State boasts some of the most breathtaking landscapes in the country, from mountains in the east, to shorelines in the west. Oregon is also one of the fastest growing economies and populations in the United States as well. Despite high individual tax rates, Oregon ranks among the best business tax climates out of the fifty states. The Coronavirus pandemic and corresponding economic slowdown may create headwinds on future growth, creating budget uncertainty in the coming years. As a result, state lawmakers may look to businesses and individuals to plug budget deficits through higher taxes. This year voters will vote on one statewide measure and voters in 15 counties will vote on 44 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$711 million** in annual tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across Oregon to be **\$2.1 billion**.

## Statewide

### Measure 108 A \$175 million tax hike

This Measure would significantly raise the cost of traditional tobacco products like cigarettes and cigars, and place a new tax on nicotine contained in less harmful e-cigarettes and vapor products. If passed by voters, the tax on cigarettes would rise from \$1.33 to \$3.33 per 20-pack, e-cigarettes and vapes would be hit with a tax rate of 65 percent, and cigar taxes would double to \$1. For a pack-a-day user, they will need to pay an additional \$730 annually to cover this added tax burden - a tax hike that some people may not be able to afford, while affecting struggling small businesses.

[Read our full analysis here](#)

## Local

- ★ Voters will decide on 44 measures across 15 counties
- ★ Voters will decide on 11 measures to issue **\$2.15 billion in bonds**
- ★ Voters will decide on 24 measures to extend or increase property taxes by **\$83.5 million** annually
- ★ Voters will decide on 2 measures to increase business/payroll taxes by **\$451 million** annually
- ★ Voters will decide on 1 measure to increase fuel taxes by **\$150,000** annually
- ★ Voters will decide on 17 measures that do not have revenue estimates

NTU's complete analysis of the Oregon ballot is available at [NTU.org/Oregon2020](https://www.ntu.org/Oregon2020).

# PENNSYLVANIA

The Keystone State is one of the most important battleground states in 2020 as both political parties are vying to win its 20 electoral votes, many competitive Congressional seats, and control of its Legislature. Not only is Pennsylvania a big political prize, but the state is one of the most populous in the country and boasts one of the largest state economies. While the state does have a relatively low individual income tax and average property tax rates, its corporate income tax rate is uncompetitive compared to its neighbors. Depending on the 2021 budget situation, lawmakers in the next session should work toward reducing tax burdens on small businesses and corporations. In the meantime, voters will not see any statewide measures with tax implications, but voters across five counties will vote on five measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU is unable to provide any revenue estimates for these tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across Pennsylvania to be **\$136.5 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 5 measures across 5 counties
- ★ Voters will decide on 2 measures to issue **\$136.5 million in bonds**
- ★ Voters will decide on 3 measures that do not have revenue estimates

NTU's complete analysis of the Pennsylvania ballot is available at [NTU.org/Pennsylvania2020](https://www.ntu.org/Pennsylvania2020).

# RHODE ISLAND

The Ocean State is a picturesque New England state with a rich history and small, tight-knit population. However, for the last decade the state and its taxpayers have experienced low economic growth, high taxes, and burdensome regulations. Rhode Island constantly ranks as one of the worst states for businesses, taxpayers are moving to lower-taxed jurisdictions, and state finances are in decline. While the state has made progress over the years in lowering its corporate income tax rate and reforming its estate tax, more work remains ahead to make Rhode Island more competitive. Though voters won't see any statewide measures and local voters will not see any tax increases on their ballot, there are a few measures that would affect taxpayers in the long-run. This year, voters in four counties will vote on 22 measures that will impact their wallets. After analyzing these measures, NTU has calculated the the total amount of bonds on the ballot statewide to be **\$506 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 22 local measures across 4 counties
- ★ Voters will decide on 21 measures to issue **\$506.1 million in bonds**
- ★ Voters will decide on 1 measure to impose limits on property tax collections

NTU's complete analysis of the Rhode Island ballot is available at [NTU.org/RhodeIsland2020](https://www.ntu.org/RhodeIsland2020).



# SOUTH CAROLINA

The Palmetto State is one of the fastest growing states in the nation, both in terms of economic growth and population. While few consider South Carolina to be a “high tax” state, it is by no means a “low tax” state. South Carolinians need tax relief now more than ever. The state’s top individual income tax rate of seven percent is higher than that of any state in the South. Worse yet, this top rate kicks in at only \$14,000, meaning an individual can earn an income that is just above the federal poverty line but still be taxed at the top rate. This Election Day, voters will not vote on any statewide measures, but voters across 11 counties will vote on 14 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$44 million** in annual tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across South Carolina to be **\$250 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 14 local measures across 11 counties
- ★ Voters will decide on 5 measures to issue **\$250.3 million in bonds**
- ★ Voters will decide on 4 measures to extend or increase sales taxes by **\$36.06 million** annually
- ★ Voters will decide on 1 measure to extend or increase property taxes by **\$8 million** annually
- ★ Voters will decide on 4 measures that do not have revenue estimates

NTU’s complete analysis of the South Carolina ballot is available at [NTU.org/SouthCarolina2020](https://www.ntu.org/SouthCarolina2020).

# SOUTH DAKOTA

The Mount Rushmore State is known for its famous carvings of presidents on the side of a mountain and pristine landscapes. Like other states in the upper midwest, South Dakota's economy relies on energy production, agriculture, and tourism. South Dakota is one of a few states that forgoes having both an individual income tax and corporate income tax and features relatively low property taxes on homeowners and renters. In many ways, South Dakota is a prime example of how states can succeed when they allow taxpayers to keep more of what they earn. This election day voters will vote on two statewide measures relating to the legalization, sale, and taxation of recreational and medical marijuana. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$15 million.**

## Statewide

### Constitutional Amendment A A \$15 million revenue increase

This measure would legalize recreational marijuana in South Dakota and establish a new 15 percent excise tax rate on future sales. While NTU takes no position on the legalization of marijuana, the proposed tax rate of 15 percent would be similar to the tax rates placed on alcohol and traditional tobacco products.

## Local

★ NTU was not able to identify any local ballot measures in any of South Dakota's counties or local jurisdictions

NTU's complete analysis of the South Dakota ballot is available at [NTU.org/SouthDakota2020](https://www.ntu.org/SouthDakota2020).

# TENNESSEE

The Volunteer State is one of the fastest-growing states in the nation both in terms of economic growth and population. Taxpayers in Tennessee pay no state income tax and the cost of living is below the national average. To lower tax burdens further, over the last several years state lawmakers have phased out the Hall tax and slashed the privilege tax, two items that will keep more money in the pockets of Tennesseans. While the state has a strong pro-business atmosphere, it still ranks about average in the Tax Foundation's business tax climate index. In the next session state lawmakers should focus on reforms to improve its ranking. In the meantime, this Election Day, voters will not vote on any statewide measures, but voters across seven counties will vote on eight measures that have to do with taxation, budgetary effects, and free market issues.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 8 local measures across 7 counties
- ★ Voters will decide on 8 measures that do not have revenue estimates

NTU's complete analysis of the Tennessee ballot is available at [NTU.org/Tennessee2020](https://www.ntu.org/Tennessee2020).

# TEXAS

The Lone Star State is one of the fastest growing states in the United States, both in terms of population and economic growth. Many Americans and businesses, particularly from high tax states such as California, continue to relocate to Texas due to its low taxes, limited regulatory burdens, and favorable business environment. Texas is also one of a select group of states that forgoes an income tax, allowing taxpayers to keep every dollar they earn. While it may not have an income tax, Texas taxpayers are hit hard by ballooning property tax rates and high sales tax rates in their cities and counties. Potential political changes in the state house could bring in a new group of state legislators who may not be as supportive of Texas' friendly business environment and could look to raise taxes. So in the next session, lawmakers should focus on keeping Texas' taxes low and focusing on property tax reform to help taxpayers. While voters will not see any statewide measures, voters across 26 counties will vote on 162 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$264.388 million** in annual tax increases or extensions. NTU also calculates there to be at least **\$16.758 billion** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 162 measures across 26 counties
- ★ Voters will decide on 106 measures to issue **\$16.758 billion in bonds**
- ★ Voters will decide on 6 measures to extend or increase property taxes by **\$146.526 million** annually
- ★ Voters will decide on 10 measures to extend or increase sales tax rates by **\$117.862 million** annually
- ★ Voters will decide on 40 measures that do not have revenue estimates

NTU's complete analysis of the Texas ballot is available at [NTU.org/Texas2020](https://www.ntu.org/Texas2020).

# VIRGINIA

The Old Dominion State is one of the fastest-growing states in the nation, both in terms of economic growth and population. Its proximity to Washington, D.C. has fueled growth in its northern suburbs and the economy remains strong throughout the rest of the state. In recent years, the legislature and governor have worked together to lower tax burdens for Virginians. In 2019 lawmakers voted to increase the standard deduction by 50 percent and sent rebate checks to every state taxpayer. State finances are expected to be relatively stable heading into the legislative session so lawmakers should prioritize even more tax relief to help overburdened taxpayers. Potential political changes in the legislature, localities, and Congress threaten its future prosperity. While voters will not see any statewide ballot measures, voters across eight counties will vote on 18 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$6.5 million in annual tax increases or extensions**. NTU has calculated the total amount of bonds on the November ballot across Virginia to be \$880.6 million.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 18 local measures across 8 counties
- ★ Voters will decide on 13 measures to issue **\$880.6 million in bonds**
- ★ Voters will decide on 3 measures to extend or increase sales taxes by **\$6.5 million annually**
- ★ Voters will decide on 2 measures that do not have revenue estimates

NTU's complete analysis of the Virginia ballot is available at [NTU.org/Virginia2020](https://www.ntu.org/Virginia2020).

# WASHINGTON STATE

The Evergreen State is one of the fastest-growing states in the country, both in terms of population and size of its economy. Washington holds many desirable features for businesses, including no state income tax, a highly educated workforce, and some of the most valuable companies in the world. While the state is one of a few states to not have an income tax, it does have higher than average sales and property taxes. Unfortunately, many state politicians are aiming to impose an income tax and hike taxes on businesses in the next session. While voters will not see any statewide ballot measures, voters across 16 counties will vote on 38 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$68.8 million in annual tax increases or extensions**. NTU has calculated the total amount of bonds on the November ballot across Washington State to be \$138.8 million.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 38 measures across 16 counties
- ★ Voters will decide on 8 measures to issue **\$138.83 million in bonds**
- ★ Voters will decide on 13 measures to extend or increase property taxes by **\$25.921 million** annually
- ★ Voters will decide on 1 measure to extend or increase sales tax rates by **\$42 million** annually
- ★ Voters will decide on 1 measure to extend or increase utility taxes by **\$800,000** annually
- ★ Voters will decide on 15 measures that do not have revenue estimates

NTU's complete analysis of the Washington state ballot is available at [NTU.org/Washington2020](https://www.ntu.org/Washington2020).

# WEST VIRGINIA

The Mountain State has a long history of rugged individualism and a proud heritage of coal mining. While coal may no longer be the job creator it once was, West Virginia's economy is still heavily reliant on energy production. As coal jobs in West Virginia declined, so has its population and its future economic prospects. Government leaders have failed to create opportunities to prepare its residents for new emerging careers to better compete in the 21st century. From a tax perspective, its top individual rate remains far and above each of its neighbors, and its corporate tax rate is much higher than the regional average. In the next session, lawmakers should focus on ways to reduce tax burdens in a sound manner that does not threaten its already precarious budget situation. In the meantime, this Election Day, voters will not vote on any statewide measures, but voters across three counties will vote on four measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$26 million** in annual tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across West Virginia to be **\$5.6 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 4 measures across 3 counties
- ★ Voters will decide on 1 measure to issue **\$5.6 million in bonds**
- ★ Voters will decide on 2 measures to extend or increase property taxes by **\$26.4 million** annually
- ★ Voters will decide on 1 measure that does not have a revenue estimate

NTU's complete analysis of the West Virginia ballot is available at [NTU.org/WestVirginia2020](https://www.ntu.org/WestVirginia2020).

# WISCONSIN

Wisconsin is known as the Badger State, harkening back to its days of mining in the 1800's when miners made temporary homes by digging caves in the rock of the mines. While mining is no longer a mainstay of the state's economy the name has persisted and is a symbol of the fierce character of its forebears. In recent years, state lawmakers and former Governor Walker made concerted efforts to reduce the size of government, rein-in public sector unions, and reduce tax burdens on families statewide. Despite this, individual income tax rates are among the highest both nationally and regionally, at a top rate of 7.65 percent. Its corporate income tax rate is about average for the midwest. Unfortunately in the last session, the new Democratic governor vetoed attempts by the legislature to reduce taxes. Next year, the legislature should renew its efforts to help overburdened Wisconsin taxpayers. Despite these tax concerns, its economy is well diversified between agriculture, services, and a particular emphasis on manufacturing. While voters will not see any statewide measures with tax implications, voters across 34 counties will vote on 77 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$74.4 million** in annual tax increases or extensions. NTU has calculated the total amount of bonds on the November ballot across Wisconsin to be **\$971.3 million**.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 77 measures across 34 counties
- ★ Voters will decide on 25 measures to issue **\$971.3 million in bonds**
- ★ Voters will decide on 52 measures to extend or increase property taxes by **\$74.4 million** annually

NTU's complete analysis of the Wisconsin ballot is available at [NTU.org/Wisconsin2020](https://www.ntu.org/Wisconsin2020).



# WYOMING

The Equality State is the smallest state by population, but on the other hand it is one of the fastest growing states in terms of population and economic growth. Wyoming boasts vast open space, national parks, tourism, and rich natural resources to fuel its economy. It is also one of a few states to forgo both an individual income and corporate income tax, which is why it consistently ranks as the best state for businesses. However, state lawmakers in the last session attempted to overturn this success by trying to jam through a new corporate income tax with uncompetitively high tax rates. Wyoming's economic success is based on low taxation and in the next session lawmakers should avoid tax increases and consider ways to retain Wyoming's best state business climate ranking. While voters will not see any measures with tax implications, voters across eight counties will vote on 15 measures that have to do with taxation, budgetary effects, and free market issues. After analyzing these measures, NTU has calculated the **total statewide net revenue collections on the ballot, including state and local measures, is at least \$22.052 million** in annual tax increases or extensions. In addition to the total revenue are also **\$22.7 million** in bond measures across the state.

## Statewide

There are no statewide ballot measures.

## Local

- ★ Voters will decide on 15 measures across 8 counties
- ★ Voters will decide on 1 measure to issue **\$22.7 million in bonds**
- ★ Voters will decide on 4 measures to extend or increase sales tax rates by **\$21.88 million** annually
- ★ Voters will decide on 1 measure to extend or increase lodging taxes by **\$172,000** annually
- ★ Voters will decide on 9 measures that do not have revenue estimates

NTU's complete analysis of the Wyoming ballot is available at [NTU.org/Wyoming2020](https://www.ntu.org/Wyoming2020).



Since 1969, National Taxpayers Union (NTU), has been the "Voice of America's Taxpayers." The nation's oldest taxpayer advocacy organization, NTU fights for lower taxes, smaller budgets, and economic freedom at all levels of government. As taxpayers' lobbyists, we work to ensure that all Americans are able to pursue their dreams without the heavy hand of government holding them back.

NTU is a nonpartisan 501(c)(4) nonprofit, advocating on behalf of taxpayers, not political parties.

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