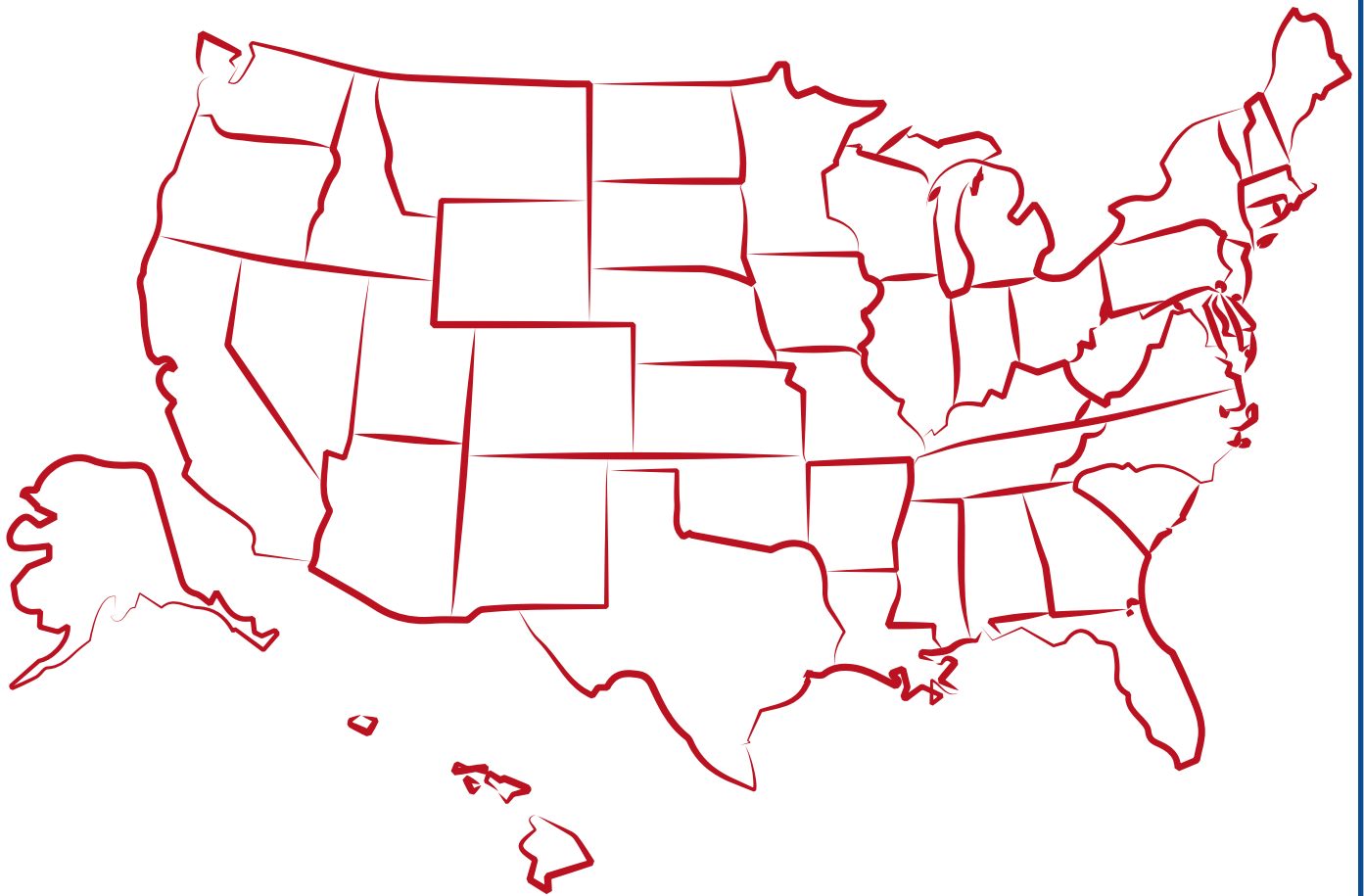




























Ballot Guide 2022



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

On Tuesday November 8th, taxpayers across the country will head to the polls to vote for local, state and federal representation. The outcome of these elections will certainly have an impact on taxpayers' dollars utilized at all levels of government. However, taxpayers should also be aware that this election cycle there are other opportunities for them to directly weigh in on a wide range of fiscal ballot measures that will have serious implications for their state and local communities.

It is true that most ballot measures do not carry the same weight in media coverage as your local representative's race, but they can and will have a more immediate and direct impact on your daily life and pocketbook.

We here at National Taxpayers Union researched statewide and local ballot measures that we believe voters to know about and we designed this year's ballot guide to have as much utility as possible. This is by no means an exhaustive list, and we recommend that taxpayers check with their local election authorities for more information on these and other measures that may be on your ballot this November.

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

-NTU

ALABAMA

NEUTRAL

Alabama Amendment 2, Broadband Internet Infrastructure Funding Amendment.

This amendment seeks to amend the Alabama Constitution to enable state, county, and municipal governments to award federal grant funds allocated towards broadband improvements. This amendment will clarify the capacity of these government entities to award federal grants for broadband infrastructure that became available as part of the federal American Rescue Plan Act. In the current Alabama Constitution, local governments are not allowed to use funds to provide a thing of value to a private entity, which could result in legal complications for local governments disbursing grant funds.

Taxpayer Impact: This measure will have a limited impact on tax policy, but will allocate federal taxpayer funds in Alabama as a result of the American Rescue Plan Act's deficit spending. It is important to close the digital divide and ensure all Americans have access to broadband, and this should be done in a fiscally responsible manner. Efforts in other parts of the country to build government-owned broadband networks have proven to be disastrous.

Duration: Permanent

NEUTRAL

Alabama Amendment 6, Authorize Certain Cities to Use Special Property Tax Revenue to Pay for Capital Improvements Directly Amendment. A past amendment to the Alabama Constitution granted a list of specific municipalities the authority to issue bonds and make payments on this debt from the revenue generated by a special property tax. This amendment will amend the Alabama Constitution to allow these municipalities the ability to use this special tax revenue to pay for capital improvements directly rather than needing to access debt markets.

Taxpayer Impact: This measure could negatively impact taxpayers in these municipalities who may be forced to pay for capital improvement projects without any checks and balances put in place by the municipal bond market. The process of funding an infrastructure project via the issue of municipal bonds is a lengthy process, which requires third parties to evaluate and rate the likelihood of repayment for the municipality. Furthermore, the intrinsic length of the process forces these eligible municipalities to carefully consider their infrastructure projects. Reducing the friction in the tax revenue and spending process may cause less prudent use of taxpayer funds.

Duration: Permanent

NEUTRAL

Alabama Amendment 7, Local Economic and Industrial Development Bonds and Financing Amendment. This amendment seeks to reduce the proper notice requirement for counties and municipalities providing financial and economic assistance by lending credit, granting public funds, bonds, and leasing property from issuing notice in “the largest circulating newspaper” to “any” newspaper in the jurisdiction. The amendment would also ratify all agreements by counties and municipalities made under Amendment 772 unless they are subject to a current or pending lawsuit. Currently under Section 222 of the state constitution, local governments are required to receive voter approval in order to issue bonds. Under this ballot measure, local governments would be exempt from receiving voter approval unless the bond issue had a repayment provision such as a tax increase.

Taxpayer Impact: While this measure would not directly result in a tax increase, it would reduce the transparency and accountability of local governments financial decisions and would reduce the ability for taxpayers to provide direct feedback.

Duration: Permanent

NEUTRAL

Alabama Amendment 8, Public Service Commission to Regulate Private Sewer Systems in Shelby County Amendment. This amendment to the Alabama Constitution will grant the Public Service Commission the ability to regulate and set rates for certain privately-owned facilities for the collection, treatment or disposal of sewage in Shelby County. If the county, municipality, or government utility service corporation agrees to a rate-control agreement with private sewage operators, the municipal/county entity may opt-out of regulation by the Public Service Commission.

Taxpayer Impact: This measure would create price controls for sewage treatment in Shelby County, and therefore may reduce taxpayers’ ability to receive quality service for a critical utility.

Duration: Permanent

NEUTRAL

Alabama Amendment 9, Public Service Commission to Regulate Private Sewer System in Lake View Amendment. This amendment to the Alabama Constitution will grant the Public Service Commission the ability to regulate and set rates for certain privately-owned facilities for the collection, treatment or disposal of sewage in the Town of Lake View from January 1st, 2023 until December 31, 2027.

Taxpayer Impact: This measure would create price controls for sewage treatment in the Town of Lake View, and therefore may reduce taxpayers’ ability to receive quality service for a critical utility.

Duration: January 1st, 2023 until December 31, 2027.

ALASKA

NEUTRAL

[Alaska Constitutional Convention Question](#). Every ten years, Alaska has an automatic question added to the ballot whether to hold a convention to amend or revise their constitution. The last time, in 2012, the measure was defeated with 67% of voters opposed.

Taxpayer Impact: Changing a state constitution can result in uncertainty for citizens and businesses making investment decisions within a state. It could have unintended consequences for years to come, therefore the electorate should exercise caution when considering this question.

Duration: Every 10 years

ARIZONA

Proposition 211: Arizona Campaign Finance Sources Disclosure Initiative. This measure would force “covered persons” - those individuals or organizations who independently spend more than \$50,000 in a statewide campaign or more than \$25,000 in other campaigns - to maintain and report records of donor identity for the sources of funds on donations totalling more than \$5,000 in an election cycle. Anyone donating to “covered persons” must also maintain their own records of any other sources of funds for their donation, except for personal income. The measure also stipulates that covered persons must notify donors of the potential release and record of their information, including names and addresses. Those donors may opt-out of having their donation spent on independent campaign expenditures within 21 days.

Taxpayer Impact: This measure would have a chilling effect on free speech for Arizonans by subjecting donors to potential unwanted harassment and threats with their identities and addresses becoming public knowledge.

Duration: Permanent

NEUTRAL

Proposition 209, Interest Rate Limit on Debt from Healthcare Services and Collection Exempt Property and Earnings Increase Initiative. If passed, this proposition would limit interest rates for debt accrued from healthcare services to 3 percent or the weekly average of a one year constant maturity Treasury yield. It would also increase the amount of value for certain property and earnings exempt from attachment, execution, forced sale, and any other debt collection processes.

Taxpayer Impact: Although not a direct tax, Proposition 209 would effectively act as an indirect tax on some consumers. By restricting the amount of interest that a borrower can pay for medical debt, lenders will be forced to increase their already stringent requirements to receive loans, which will reduce access and increase medical costs for those who do not qualify for loans.

Duration: Permanent

NEUTRAL

Proposition 130: Property Tax Exemptions Amendment. Proposition 130 seeks to consolidate the sections in Arizona’s constitution regarding property tax exemptions into a single article as well as lay out property tax exemptions for a number of categories including, widows, persons with total and permanent disabilities, and disabled veterans amongst others. The legislature would then be able to determine amounts and qualifications for each category.

Taxpayer Impact: Although there is not an immediate tax impact the legislature would be able to determine how large a tax cut each of the affected categories will receive in the future.

Duration: Permanent

NEUTRAL

[Proposition 132, 60% Vote Requirement for Ballot Measures to Approve Taxes Amendment.](#)

Proposition 132 would remove the current 60 percent requirement for ballot measures to approve new taxes. The threshold would be lowered to a simple majority, or 50.01 percent, easing the process to implement new taxes in Arizona.

Taxpayer Impact: By lowering the threshold from 60 percent to 50.01 percent, new taxes could be implemented with relative ease.

Duration: Permanent

NEUTRAL

[Arizona Proposition 308, In-State Tuition for Non-Citizen Residents Measure.](#)

Proposition 308 will allow non-citizen residents to be eligible for in-state tuition if they've attended school in Arizona for two years and graduated from a public school, a private school, or homeschool.

Taxpayer Impact: This will increase costs for taxpayers by expanding the amount of resources spent on taxpayer-subsidized tuition benefits.

Duration: Permanent

TAX INCREASE

[Arizona Proposition 310, Sales Tax for Fire District Funding Measure.](#) Proposition 310 seeks to increase the state sales tax by .1 percentage point from 2023 until 2042 to increase funding for fire districts in the state. The proposition would also require the treasurer to disperse funds monthly.

Taxpayer Impact: By increasing the statewide sales tax by .1 percentage point all Arizonians will experience a cost increase on their daily lives. As the effects of inflation are still impacting many people in the state, this could exacerbate the hardships some Arizonians are experiencing.

Duration: 20 years

ARIZONA LOCAL MEASURES

MESA

NEUTRAL

[Question 1, Continue the Alternative Expenditure Limit Measure.](#) Question 1 seeks to allow the city council of Mesa to set the city's expenditure limitation themselves instead of applying the state expenditure limit. The Arizona state constitution allows cities to set alternative expenditure limits for their local expenditures each fiscal year.

Taxpayer Impact: If approved voters would be allowing Mesa to control their own expenditures and would in turn allow Mesa to be more flexible when determining their expenditures than the state might be.

Duration: 4 years

NEUTRAL

[Question 2, Public Safety Bond Measure](#). Question 2 seeks to issue \$157 million in general obligation bonds to provide public services such as law enforcement, fire, medical, and other public safety equipment.

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: 25 years

ARKANSAS

NEUTRAL

Arkansas Issue 2, 60% Supermajority Vote Requirement for Constitutional Amendments and Ballot Initiatives Measure. This ballot measure will increase the threshold for successful votes on constitutional amendments and ballot initiatives from a simple majority to a 60% supermajority. This will make it harder for ballot initiatives to pass.

Taxpayer Impact: Wide fluctuations in state constitutions and lawmaking can destabilize free enterprise and taxpayers' lives within a given state's borders. Reducing the likelihood of vast changes from election cycle to election cycle will promote stability and consistency in government policy on a range of issues. At the same time, this ballot measure could reduce the ability of citizens to have a direct impact on the laws that affect their livelihood or reduce tax burdens.

Duration: Permanent

Arkansas Issue 4, Marijuana Legalization Initiative. This ballot measure will legalize possession and use of up to one ounce of marijuana for users 21 years and older, establish a new 10% tax on marijuana sales, and will empower the state Alcohol Control Board to regulate the newly legal industry within Arkansas.

Taxpayer Impact: While NTU takes no position on the legalization of marijuana, taxes should be kept to reasonable levels. This tax would be applied in addition to the state and local sales tax and could affect the growth of this new industry.

Duration: Permanent

ARKANSAS LOCAL MEASURES

LITTLE ROCK

TAX INCREASE

Little Rock School District, Arkansas, Property Tax Renewal Measure. Little Rock School District proposed the renewal of a tax to support the school system in the city for general operating expenses, capital improvements, and debt expenses.

Taxpayer Impact: NTU considers tax renewals to be tax increases because they take money that would otherwise be left to taxpayers without new government action. This tax is estimated to be around \$200 million based on past budgets.

Duration: One year

CALIFORNIA

NEUTRAL

California Proposition 26, Legalize Sports Betting on American Indian Lands Initiative. Proposition 26 seeks to legalize in-person sports betting on designated American Indian lands and on approved racetrack operators' premises. The new industry would be taxed at 10% on racetrack premises. The ballot measure prohibits marketing to individuals under 21 years of age and allows for civil enforcement of the new statutes.

Taxpayer Impact: This ballot measure implements a 10% new tax on a new industry for racetrack operators. This proposition is similar to the following, Proposition 27.

Duration: Permanent

NEUTRAL

California Proposition 27: Legalize Sports Betting and Revenue for Homelessness Prevention Fund Initiative. Proposition 27 seeks to legalize online sports betting outside of Indian lands but only for parties that have reached an agreement with a gaming tribe. A 10% tax would be imposed on sports wagering revenue and licensing fees. 85% percent of this new tax revenue would go to a trust fund for homelessness mitigation programs and 15% for tribal development. The ballot measure prohibits wagering and marketing to individuals under 21 years of age and creates an extensive regulatory regime.

Taxpayer Impact: This ballot measure implements a 10% new tax on a new industry for online sports betting. This proposition is similar to Proposition 26 and some advocates believe it would reduce tribal revenues and undermine their gaming businesses.

Duration: Permanent

NEUTRAL

California Proposition 28: Art and Music K-12 Education Funding Initiative. Proposition 28 seeks to mandate a minimum appropriation for art and music K-12 education primarily focused on hiring teachers in this field. The minimum appropriation would be 1% of the appropriation for the local education agencies received under Proposition 98 (1988). This new spending is estimated at \$800 million to \$1 billion.

Taxpayer Impact: This new law would not be paid for by any offsetting decreases in spending, therefore \$800 million to \$1 billion in new spending may result in a later tax increase for the state of California.

Duration: Permanent

TAX INCREASE**California Proposition 30: Tax on Income Above \$2 Million for Zero-Emissions Vehicles and Wildfire Prevention Initiative.**

Proposition 30 seeks to increase the personal income tax by 1.75 percentage points for earnings above \$2 million. The proposition would also direct these additional tax dollars to subsidizing the purchase of zero emission vehicles. These tax subsidies often primarily benefit those wealthy enough to consider zero emission vehicles an option. A portion of the funds collected would also be used to provide infrastructure improvements to ensure owners of zero emission vehicles had access to charging stations.

Taxpayer Impact: A 1.75 percentage point increase to the personal income tax for high earners

Duration: The tax would take effect on January 1, 2023 and expire on January 1, 2043, or January 1 after three consecutive calendar years after January 2030, of statewide emissions reduction of 80 percent of 1990 levels.

NEUTRAL

California Proposition 31: Flavored Tobacco Products Ban Referendum. Proposition 31 would uphold Senate Bill 793, which sought to ban the sale of flavored tobacco products and tobacco product flavor enhancers, with exceptions for hookah tobacco, loose leaf tobacco, and premium cigars. The legislation also put in place a fine of \$250 per each violating sale.

Taxpayer Impact: By banning the sale of flavored tobacco products, the state of California would eliminate up to \$100 million in state tax revenue.

Duration: Permanent

COLORADO

NEUTRAL

Proposition 126: Colorado Alcohol Delivery Service Initiative. Proposition 126 would allow alcohol retailers and other liquor license holders to offer third party delivery services. Currently retailers are allowed to deliver alcohol only by using a store-owned vehicle.

Taxpayer Impact: The initiative is estimated to increase state revenue by \$105,000 per year. By allowing retailers and other licensed businesses to provide delivery services utilizing a third party, this measure could ease regulatory burdens on small businesses and provide additional consumer convenience.

Duration: During the COVID-19 pandemic, Colorado temporarily allowed takeaway and delivery alcohol. Proposition 126 would permanently allow bars and restaurants to offer alcohol takeout and delivery.

NEUTRAL

Proposition 123: Colorado Dedicate Revenues to Fund Housing Projects Initiative. Proposition 123 would create the State Affordable Housing Fund (SAHF) and would dedicate .01 percent of state income tax revenue to the fund. The SAHF would be split into two main programs, 40 percent of funds would go to the Affordable Housing Support Fund, and 60 percent would be directed at the Affordable Housing Financing Fund.

Taxpayer Impact: In Colorado, taxpayers are protected through the state's Taxpayers Bill of Rights (TABOR) which requires voter approval for new taxes, tax increases, and policy changes resulting in increased revenue. TABOR also sets limits on how much money the state of Colorado can take in or spend; any money collected above this limit is refunded to taxpayers unless the voters approve overages. This initiative would authorize the state to retain and spend these funds as a voter-approved revenue change above the state's TABOR limits, which it would otherwise be required to refund to taxpayers.

The Colorado Legislative Council estimates that for the first two fiscal years 2022-24, \$135 million would be allocated to the State Affordable Housing Fund and \$270 million would be transferred from the state general fund. This means the program would take at least \$405 million that might otherwise be returned to the taxpayers.

Duration: Permanent

NEUTRAL**Proposition 125: Colorado Grocery and Convenience Store Wine Sales Initiative.**

Proposition 125 would create a new malt beverage and wine retailer license allowing grocery, convenience, and other retailers licensed to sell beer to also sell wine for carry out purposes. The Proposition also would limit new licenses from being issued within 500 feet of an existing liquor store.

Taxpayer Impact: Although Proposition 125 does not have a direct tax impact, by increasing the number of available licenses for the sale of wine it would ease regulations and increase options for consumers.

Duration: Permanent

TAX DECREASE**Amendment E: Colorado Homestead Exemption to Surviving Spouses of U.S. Armed Forces Members and Veterans Amendment.**

Amendment E would change the Colorado state constitution to extend the property tax exemption for veterans who are 100% permanently disabled to the surviving spouse of the veteran. The exemption would remain the same, those 100% disabled or a spouse, would receive an exemption on their property tax of 50% of the first \$200,000 of a property's actual value.

Taxpayer Impact: Colorado is required by law to reimburse local governments for any reductions in revenue from property tax exemptions given to veterans with a disability. It is estimated that if approved Amendment E will increase the states expenditures by \$288,000 per year due to the estimated 883 surviving spouses that would be eligible to claim the exemption.

Duration: Permanent

NEUTRAL**Proposition GG: Colorado Include Income Tax Effects in Initiative Ballot Language Measure.**

Proposition GG would require that all ballot titles and fiscal impact summaries for initiatives that would increase or decrease individual income taxes include a table breaking down the potential tax change based on income categories. It would also require that the change in taxes be expressed by a dollar amount including a positive or negative sign to easily depict the impact to the taxpayer.

Taxpayer Impact: By allowing the taxpayer to have access to an accurate depiction of the impact on their own taxes, voters can make a more informed decision on whether or not to raise or lower their tax burden.

Duration: Permanent

TAX INCREASE

Proposition FF: Colorado Reduce Income Tax Deduction Amounts to Fund School Meals Program Measure. Proposition FF would reduce the existing income tax deduction for those earning \$300,000 or more from \$30,000 for single filers and \$60,000 for joint filers to \$12,000 and \$16,000 respectively. The proposition would also create and fund a new program, the Healthy School Meals for All Program to provide free meals to students, and other school food related funding.

Taxpayer Impact: Colorado estimates the tax would raise \$101 million in its first year of full implementation and by an increasing amount each year thereafter. This means hardworking Colorado families would get to keep less of their own money in their pocket.

Duration: Permanent

NEUTRAL

Proposition 124: Colorado Retail Liquor Store Licenses Initiative. Proposition 124 seeks to increase the number of liquor store licenses an individual can own outright or a share in incrementally from 3 to 8 immediately. The maximum number of licenses would then increase to 13 in 2027, 20 in 2032, and finally an unlimited number by 2037.

Taxpayer Impact: Although there is not a direct tax impact, by increasing the number of licenses it is likely that more retail liquor stores will be introduced, creating more competition, which can often benefit consumers by lowering costs.

Duration: Permanent, once phased in

TAX DECREASE

Proposition 121: Colorado State Income Tax Rate Reduction Initiative. Proposition 121 seeks to decrease the state income tax rate from 4.55 percent down to 4.40 percent from January 1, 2022 and beyond. The measure would also reduce the tax rate for domestic and foreign C corporations from 4.55 percent to 4.4 percent.

Taxpayer Impact: Colorado's Taxpayers Bill of Rights (TABOR) requires that any surplus taxes collected be returned to Coloradans unless the overages are approved by voters. By lowering the tax rate, Colorado would reduce potential overages and allow voters to hold onto more of their earnings without having to wait for an eventual refund at tax filing season.

Duration: Permanent

FLORIDA

TAX DECREASE

Amendment 1: Disregard Flood Resistance Improvements in Property Value Assessments Measure. Amendment 1 would authorize the state legislature to pass laws that prohibit flood resistance improvements from being considered when determining the property value for tax purposes.

Taxpayer Impact: By excluding mitigation measures in the property value for tax purposes, homeowners could be incentivized to put these measures in place without fear of rising property taxes.

Duration: Permanent

TAX DECREASE

Florida Amendment 3: Additional Homestead Property Tax Exemption for Certain Public Service Workers Measure. Amendment 3 would authorize the state legislature to vote and implement a new homestead property tax exemption on \$50,000 of value of a property owned by public service workers such as teachers, law enforcement, medical personnel and active duty military members.

Taxpayer Impact: Although not an immediate tax cut, Amendment 3 would allow for the legislature to implement a tax break for the first \$50,000 in property value for specific classifications of property owners. While broad-based tax relief is far preferable to limited, targeted tax breaks, this measure could result in tax relief for many working class Floridians.

Duration: Permanent

FLORIDA LOCAL MEASURES

MIAMI-DADE COUNTY

TAX INCREASE

School Board Referendum: Property Tax Increase for Education Funding Measure. This school board referendum seeks to levy a new property tax in order to fund school operations and teacher compensation. If approved by voters the property tax would be \$1 for every \$1000 of assessed property value.

Taxpayer Impact: If approved by voters the property tax would be \$1 for every \$1000 of assessed property value and the tax will raise an estimated \$395 million per year for the school district.

Duration: July 2023 through June 2027

ORANGE COUNTY

TAX INCREASE

Orange County, Florida, Transportation System Surtax: 1% Tax for Transportation Funding Measure. Orange County is seeking to install a one percent sales tax surtax to fund transportation and transit improvement projects in the region. Funds would be deposited into a trust fund and would be completely dedicated to transportation projects. Oversight of the funds would be provided by the comptroller as well as a citizen board to be determined by the Board of County Commissioners.

Taxpayer Impact: If approved, Orange County residents' sales tax would increase from 6.5 percent to 7.5 percent starting January 1, 2023 raising an estimated \$600 million per year or an estimated \$12 billion over the next 20 years.

Duration: 20 years

PINELLAS COUNTY

TAX DECREASE

Referendum Question 2: Property Tax Exemptions for New and Expanding Businesses Creating New Full-Time Jobs Measure. Referendum Question 2 seeks to extend St Petersburg, Florida's authority to provide economic development property tax exemptions in the area to new and expanding existing businesses that will create new, full time jobs in the city. The last property tax exemption for economic impact was approved in 2011 and during that time only two exemptions were granted.

Taxpayer Impact: By providing exemptions to city property tax more businesses can expand their operations whether they are existing organizations in the area creating new jobs, or businesses choosing to relocate operations to St. Petersburg. If approved Referendum Question 2 will make St. Petersburg more competitive compared to their surrounding cities and improve job opportunities for local residents. However, broad-based tax relief is better, more durable tax policy than targeted exemptions like this.

Duration: 10 years

GEORGIA

TAX DECREASE

Referendum B: Georgia Merged Family-Owned Farms and Dairy and Eggs Tax Exemption Measure. Referendum B would expand the current farm products exemption that applies to livestock, crops, fruit, nut-bearing trees, bushes, and plants; annual and perennial plants; Christmas trees; and plants or trees grown in nurseries to allow any entity that is a merger of two or more family farms to qualify and extend the exemption to include dairy and egg products.

Taxpayer Impact: It is unclear at this time how many farms would benefit from this proposal, but the likely outcome is that some farms will see a decrease in their taxable income.

Duration: Permanent

NEUTRAL

Amendment 1: Georgia Suspend Compensation for Assembly Members and Public Officials Indicted for a Felony Amendment. Amendment 1 would suspend any compensation for some public officials after being indicted for a felony. Affected public officials include members of the General Assembly, Governor, Lt. Governor, Secretary of State, Attorney General, State Superintendent, Commissioner of Insurance, Commissioner of Agriculture, and the Commissioner of Labor.

Taxpayer Impact: This could help taxpayers have more trust in the state government.

Duration: Permanent

TAX DECREASE

Amendment 2: Georgia Temporary Property Tax Change for Disaster Areas Amendment. Amendment 2 would allow local governments to temporarily grant tax relief to properties damaged or destroyed due to a disaster so long as they are located within a nationally declared disaster area.

Taxpayer Impact: According to the Reason Foundation, the average Georgia property tax bill is \$1,771 per year and, using the recent 2021 tornado that devastated 1,726 homes as an example, if Georgia applied this tax exemption proposal, total property tax revenue would have been reduced by \$3.1 million for the tax year 2022. This is just one storm that affected a small portion of the total homes in the state. It is hard to precisely estimate the exact year-to-year impact to tax revenue without knowing the impact of future storms on the state.

Duration: Permanent

TAX DECREASE**Referendum A Georgia Timber Equipment Exempt from Property Taxes Measure.**

Referendum A would exempt timber equipment from property taxes including any equipment that is owned or leased by a commercial timber producer that is used for timber harvesting and production, off-road equipment and attachments. The tax exemption would not apply to motor vehicles and timber itself would still be taxed at fair market value.

Taxpayer Impact: Referendum A would provide tax relief to the timber industry in the state, possibly producing more jobs and giving businesses more flexibility in the current economy. However, broad-based tax relief is preferable from a policy perspective because it does not bias the tax code to the benefit of certain industries over others.

Duration: Permanent

GEORGIA LOCAL MEASURES

ATLANTA

NEUTRAL

Sunday Alcohol Sales Measure. This measure would allow Sunday sales of alcohol to include malt beverages, wine, and spirits. If approved, residents would be allowed to purchase single drinks or packaged alcoholic beverages from 11am to midnight on Sundays.

Taxpayer Impact: By allowing the sale of alcoholic beverages for an additional day per week, sales will likely increase, providing consumers with more choices and positively impacting local businesses, restaurants, and liquor stores.

Duration: Permanent

FULTON COUNTY

TAX DECREASE

Homestead Exemption for Senior Residents Measure. If approved, the Homestead Exemption would provide a \$10,000 exemption from the assessed value for Fulton County school district property taxes for residents older than 65 years of age who have received a homestead exemption for the previous 5 years consecutively.

Taxpayer Impact: Residents who are 65 and older who have received a homestead exemption for the previous 5 years will receive a \$10,000 exemption from their assessed value when determining property.

Duration: Permanent

ILLINOIS

NEUTRAL

Illinois Amendment 1: Right to Collective Bargaining Measure. Amendment 1 seeks to establish a state constitutional right for employees including government workers to organize and collectively bargain through chosen representatives on the topics of wages, hours, working conditions, as well as undefined new areas including “economic welfare.” The Amendment would also prevent future state legislation regarding limits on the length of government union contracts and reforms on disciplinary measures. The Amendment also bans policies that protect workers from being fired for choosing not to join a union.

Taxpayer Impact: The Amendment would prevent the legislature from implementing reforms and give more power to unions in Illinois. The stronger that public sector unions are, the more upward pressure they apply on local and state government spending, which means higher costs for taxpayers to cover pensions, wages, and benefits. Illinois currently has a \$75 billion pension debt which has led to rising property taxes in the state. According to the Illinois Policy Institute, if Amendment 1 were implemented, the average family would see an average increase of \$2,149 in property taxes over the next four years.

Duration: Permanent

KANSAS

TAX DECREASE

Kansas Legislative Veto or Suspension of Executive Agency Regulations Amendment.

This constitutional amendment would better balance the power between unelected bureaucrats and the publicly elected state legislature by allowing the state legislature to retract, suspend or strike down any rule or regulation put forth by any state agency by a simple majority vote (51%). Currently the legislature would need a majority of the House and Senate as well as the Governor's signature or a veto-proof majority to strike down a regulation, which is highly unlikely to happen, especially if the opposing party holds the Governor's office.

Taxpayer Impact: This measure could help keep the growth of government in check by giving the Kansas legislature an additional mechanism to protect taxpayers by removing burdensome red tape and fees implemented at the state level.

Duration: Permanent

KANSAS LOCAL MEASURES

TOPEKA

TAX INCREASE

Shawnee County, Kansas: Sales Tax Park, Zoo, and Children's Center Measure.

Shawnee County proposed a new, .02% sales tax to support the local parks, zoo, and children's center.

Taxpayer Impact: This is a new tax on all sales county-wide. Sales taxes can be a particularly harmful policy as they are regressive.

Duration: Permanent

LOUISIANA

TAX INCREASE

Louisiana Amendment 5: Adjustment of Ad Valorem Tax Rates Amendment. This amendment seeks to allow ad valorem property tax millage rates to be increased by a two-thirds vote of any taxing authority up to the constitutionally allowed maximum rate until the authorized rate expires. Currently increases are only allowed up to the maximum authorized rate in effect the prior year.

Taxpayer Impact: If approved a local taxing authority could increase their property tax rate to the state maximum, meaning taxpayers could see a larger than normal increase in property tax rates over a shorter period of time.

Duration: Permanent

NEUTRAL

Louisiana Increase Maximum Amount Invested in Equities for Certain State Funds Amendment. The amendment seeks to allow for certain state trust funds to increase their stock holding limit from 35% to 65%.

Taxpayer Impact: While not a direct tax measure, the increase of stock market exposure for state trust funds could potentially lead to taxpayer exposure if the value of these trusts crashes due to excessive capital risk or overconcentration in a stock category during a downturn.

Duration: Permanent

NEUTRAL

Louisiana Limit on Assessed Value Increase of Reappraised Property in Orleans Amendment. The amendment seeks to limit the increases of appraised value for homes in the Orleans Parish to only 10%, effective January 1, 2023. There is a stipulation that the revenue loss will not create additional taxes for other homeowners. It would not apply to transfers of property.

Taxpayer Impact: While this measure could help guard against tax increases for some homeowners, it could also complicate the tax code and create market distortions. It could thereby have unintended consequences and potentially force the state to find revenue elsewhere as inflation makes costs increase.

Duration: Permanent

Amendment 2: Louisiana Property Tax Exemptions for Certain Disabled Veterans and Spouses Amendment.

- Amendment 2 would update property tax exemptions for disabled veterans and their surviving spouses by increasing the homestead property tax exemption in the following manner:
- After the first \$7,500 in homestead exemption, the next \$2,500 would also be exempted for veterans with service related disabilities at a rating of 50% or more but below 70%.
- After the first \$7,500 homestead property tax exemption, exempting the next \$4,500 would also be exempted for veterans with a service related disability rating of 70% but below 100%.
- Veterans who are 100% disabled would have the entire assessed value exempted from property taxes.
- Property tax exemptions would be extended to the surviving spouse of a deceased disabled veteran, even if the exemption was not claimed on the property prior to the veteran's death.

Taxpayer Impact: Veterans and their spouses would receive more favorable homestead exemptions, alleviating burdensome taxes for some struggling families in the state. At the same time, this change would add complexity to the tax code.

Duration: Permanent

Amendment 8: Louisiana Remove Special Assessment Property Tax Annual Income Recertification for Permanently Disabled Homeowners Amendment. Amendment 8 would remove the annual income recertification for disabled homeowners and their surviving spouses. Currently Louisiana limits the total assessment of a property from increasing higher than the assessment level from the first year that the property owner receives a special assessment level. This means that a special assessment freezes the assessed property value of a property thereby freezing the amount of property taxes owed unless the tax rate for the parish is increased. In order to qualify for a special assessment a property owner needs to be 65 years or older, a veteran with service connected disability rating of 50% or higher, a member of the National Guard who owned and last occupied the property who was killed or missing in action, a prisoner of war for 90 days or more, or someone who has been determined to be permanently and totally disabled. In addition to meeting one or more of the previous requirements it is also required in order to receive a special assessment that you make less than \$100,000 gross annually which is assessed and certified annually. This amendment seeks to strike the annual income assessment.

Taxpayer Impact: By striking the annual requirement to certify annual gross income at or below \$100,000, homeowners who receive a special assessment will likely maintain that special assessment for longer periods of time, reducing their potential taxable property value for longer stretches. This will reduce property taxes for some. This change would add some complexity to the tax code.

Duration: Permanent

NEUTRAL

Amendment 4: Louisiana Waiving Water Charges Amendment. Amendment 4 would allow water utilities in Louisiana to waive water charges for water losses that were a result of infrastructure damage that was not the customer's fault or caused by their failure to act. The current Louisiana Constitution disbars donating anything of value to any person or organization. There are already certain exceptions to this rule, and this would add an additional exception to the state constitution.

Taxpayer Impact: By allowing the water utility to waive excessive water chargers that are through no fault of the homeowner, taxpayers will be better protected in the event of infrastructure failures.

Duration: Permanent

LOUISIANA LOCAL MEASURES

EAST BATON ROUGE PARISH

TAX INCREASE

East Baton Rouge, Louisiana: 1.06 Mill Tax Renewal for Pest Control Services Measure. Baton Rouge proposes to renew a tax for \$1.06 dollars per \$100,000 of assessed property value and use that revenue to combat mosquitoes and rodents.

Taxpayer Impact: NTU considers tax renewals to be tax increases because they take money that would otherwise be left to taxpayers without new government action. This tax is estimated to be around \$5,000,000 in value per year for ten years.

Duration: 10 years

MARYLAND

Marijuana Legalization Initiative. This ballot measure will amend the Maryland Constitution to legalize marijuana possession for users 21 years and older, and directs the Maryland General Assembly to make laws and regulations governing this newly legalized industry within the state.

Taxpayer Impact: While NTU does not take a position on the legalization of marijuana, it is important for the Maryland General Assembly to take care with crafting this legislation to avoid placing excessive taxes or onerous regulations on a new industry that could create significant public policy problems for taxpayers.

Duration: Permanent

MARYLAND LOCAL MEASURES

ANNE ARUNDEL COUNTY

NEUTRAL

Anne Arundel County, Maryland Question B: Councilmember Term of Office Measure. This measure would limit the number of terms for its Anne Arundel County councilmembers to no more than 3 consecutive 4 year terms.

Taxpayer Impact: NTU believes that term limits can have a positive impact on government responsiveness to taxpayer concerns.

Duration: Permanent

BALTIMORE CITY

NEUTRAL

Question A: Housing Bond Issue. Baltimore proposed to borrow \$14 million for an Affordable Housing Program of the Mayor and City Council of Baltimore

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

Question B: School Loan Measure. Baltimore proposed to borrow \$38 million for land or property to build new school buildings and other related facilities.

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

Question C: Community and Economic Development Loan Measure. Baltimore proposed to borrow \$36 million for community, commercial and industrial economic development programs for the Mayor and City Council.

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

Question D: Public Infrastructure Bond Issue. Baltimore proposed to borrow up to \$72 million for the development and maintenance of public property, including, but not limited to, streets, courthouse buildings, public park or recreation land, property, buildings, structures or facilities, police stations, fire stations, solid waste facilities, information technology, and public park and recreational and related land property and buildings; and for the acquisition and installation of trees.

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

Question K: Establishment of a Two-Term Limit for Baltimore City Elected Officials Measure. This measure would limit the number of terms for most Baltimore City elected officials to two. This applies to officials including the Mayor, Comptroller, City Council President, and City Council members. None of these elected officials can hold an office for more than 8 years within a 12 year period. The term limits would start in 2024.

Taxpayer Impact: NTU believes that term limits can have a positive impact on government responsiveness to taxpayer concerns.

Duration: Permanent

MASSACHUSETTS

TAX INCREASE

Massachusetts Question 1: Tax on Income Above \$1 Million for Education and Transportation Amendment. Question 1 would amend the state constitution to create a new, additional tax of 4 percent for those earning more than \$1 million. This new revenue would be directed towards education and transportation services.

Tax Impact: Currently in Massachusetts there is a 5 percent flat tax on income for the state. Question 1 would add an additional 4 percent tax, for a total of 9 percent for filers earning more than \$1 million. The state's Executive Office of Administration and Finance estimates that the tax increase will yield \$1.2 billion in additional tax revenue.

Duration: Permanent

NEUTRAL

Massachusetts Question 2: Medical Loss Ratios for Dental Insurance Plans Initiative. Question 2 would require dental insurance carriers to maintain a medical loss ratio of 83 percent. This means 83 cents of every dollar that a dental insurance carrier collects in monthly premiums would have to be spent on patients' dental care. In order to ensure carriers meet the required 83 percent loss ratio, it is likely that they will have to cover a wider range of procedures or allow higher prices for individual dental services. Price increases would pass through to consumers.

Tax Impact: Although there is no direct tax increase to consumers, prices would likely increase for dental insurance and services which would negatively impact consumers seeking dental care.

Duration: Permanent

NEUTRAL

Massachusetts Question 3: Changes to Alcohol Retail Licensing Initiative. This ballot question would increase the number of total retail liquor licenses for off-premises consumption (such as those used in liquor stores or as known sometimes in Massachusetts, "packies") an entity could hold by phasing in an increase up to from 9 to 12 licenses in 2023; to 15 licenses in 2027; and to 18 licenses in 2031. It would restrict the total number of licenses an entity could hold to 7 though, unless grandfathered in based on holding more than 7 in 2023. It would also ban automated or self-checkout sales of alcohol, and would modify the fines for the Alcohol Beverage Control Commission to be calculated based on gross profits on all retail sales instead of gross profits on alcohol sales.

Tax Impact: This does not directly affect the taxation structure, however the inclusion of restrictions on the number of total licenses certain entities can hold would likely further distort the market for carryout alcohol sales in Massachusetts.

Duration: 2023 -2031

MICHIGAN

NEUTRAL

Michigan Proposal 1: Legislative Term Limits and Financial Disclosure Amendment.

This proposal would modify the Michigan Constitution to change the current term limit structure from allowing for three 2-year terms in the Michigan House of Representatives and two 4-year terms in the Michigan State Senate to 14 years total in either chamber of the state legislature. It would also require legislators and state executive branch officials to file substantial reports on their income, assets, liabilities, gifts from lobbyists, some outside positions held, and on future employment agreements.

Taxpayer Impact: Although Proposal 1 does not deal with lowering or increasing taxes it will provide greater transparency on the financial status of their elected leaders, and will be better informed when making a decision at the ballot box.

Duration: Permanent

MICHIGAN LOCAL MEASURES

LANSING

TAX INCREASE

Police and Fire Department Facilities Bond Measure. Lansing has proposed to issue \$175 million in bonds for a variety of public safety buildings, including police and fire department facilities.

Taxpayer Impact: This ballot question will increase property taxes by \$3.90 per \$1,000 of assessed value.

Duration: 30 years

WAYNE COUNTY

TAX INCREASE

Property Tax Renewal for Suburban Mobility Authority for Regional Transportation Measure. Wayne County has proposed to renew a tax to support SMART, the public transportation system in the county for \$99.49 per \$100,000 of assessed value until 2025.

Taxpayer Impact: NTU considers tax renewals to be tax increases because they take money that would otherwise be left to taxpayers without new government action. This tax is estimated to be around \$20 million in value per year for ten years.

Duration: 3 years

MISSOURI

NEUTRAL

Missouri Amendment 1: State Treasurer Investment Authority Amendment. This proposal would modify the Missouri Constitution to allow the Missouri General Assembly to add guidance on investment options for the Missouri Treasurer. This proposal would also allow the Treasurer to invest in municipal securities that are rated either at the top five highest long term ratings or the highest short term rating. Under current law, the Treasurer can only invest in federal and agency bonds, time deposits in Missouri banks, repurchase agreements, or short-term unsecured corporate debt. The state estimates that it could gain up to \$2 million in annual interest income.

Taxpayer Impact: This does not directly affect taxation in the state but municipal securities have been notoriously unreliable in many localities across the country. They sometimes require bailouts due to possible default. Investment in such securities could damage Missouri's finances if a municipality defaults.

Duration: Permanent

Missouri Amendment 3: Marijuana Legalization Initiative. Amendment 3 would remove all state prohibitions on purchasing, possessing, consuming, delivering, manufacturing, and selling marijuana for adults over the age of 21 for personal use only. It would also allow for persons with marijuana related offenses to petition for release from prison, parole, and probation. The Amendment would implement a 6% sales tax on retail transactions.

Taxpayer Impact: The amendment would establish a 6% tax on the retail sale of marijuana and potentially raise millions of dollars. Proponents of the measure estimate that there will be an initial cost to the state of \$3.1 million to implement and that it will raise \$7.9 million in the first year from taxes and fees.

Duration: Permanent

NEUTRAL

Missouri Constitutional Convention Question. Every twenty years, Missouri has an automatic question added to the ballot whether to hold a convention to amend or revise their constitution. The last time it was put to voters, in 2002, the measure was defeated with a margin of 65.45% to 34.55%

Taxpayer Impact: Changing a state constitution can result in uncertainty for citizens and businesses making investment decisions within a state. While such a process could help enshrine certain pro-taxpayer provisions, it could also be used to implement harmful policies that could have unintended consequences for years to come.

Duration: Every 20 years

MISSOURI LOCAL MEASURES

KANSAS CITY

NEUTRAL

[Question 1, City Parks and Recreation Bond Measure](#). This Bond Measure if approved would authorize \$125 million to cover the cost of city parks and recreation facilities.

Tax Impact: Bond Measures are a public debt and as such additional taxes may be levied in order to pay the principal and/or the interest on the bonds.

Duration: Permanent

NEUTRAL

[Question 2: Housing Bond Measure](#). This Bond Measure if approved would authorize \$50 million to cover the cost of constructing housing for low to moderate income individuals.

Tax Impact: Bond Measures are a public debt and as such additional taxes may be levied in order to pay the principal and/or the interest on the bonds.

Duration: Permanent

NEVADA

NEUTRAL

Question 2: Nevada Minimum Wage Amendment. Amendment 2 would increase Nevada's minimum wage to \$12 per hour, and allow the state legislature to increase the minimum wage in the future higher than the constitutionally mandated minimum.

Taxpayer Impact: Raising the Nevada minimum wage could negatively impact consumers across the state by requiring businesses to increase their expenses, possibly increasing costs for goods and services.

Duration: Permanent

LOCAL MEASURES

CARSON CITY

TAX INCREASE

Question 1: Continue 5-Cent Tax on Gallon of Diesel for Road Funding Measure. Question 1 seeks to continue the existing gasoline tax of .05 cents per gallon of diesel fuel sold within Carson City limits. The revenue from this tax would be dedicated to constructing, maintaining and repairing highways and roads within Carson City.

Taxpayer Impact: Currently there is a .05 cent tax on diesel fuel in Carson City, however, this measure is scheduled to expire on December 31, 2022.

Duration: Permanent

HENDERSON

NEUTRAL

Question 1: Ward-Based City Council Elections Amendment. Question 1 would implement a new elections process for city council candidates, requiring that candidates be elected to their positions by the voters of the ward they seek to represent instead of by a city wide system.

Taxpayer Impact: If passed, voters would have a more direct impact on those they elect to represent them.

Duration: Permanent

NEW YORK

NEUTRAL

New York Proposal 1: Environment and Climate Change Projects Bond Measure.

Proposal 1 would approve the issuance of \$4.2 billion in general obligation bonds for environmental, climate change mitigation and natural disaster projects. \$1.5 billion would go to air and water pollution projects, wetlands, storm surge, and flooding, \$1.1 billion to flood risk reduction and coastal restoration, \$650 million for land conservation and \$650 million of wastewater, sewage and lead line replacement. Proposal 1 would also require that at least 35% of bond revenue benefit disadvantaged communities.

Taxpayer Impact: General obligation bonds are a public debt that will need to be paid back, likely by raising taxes.

Duration: Permanent

NORTH CAROLINA LOCAL

DURHAM COUNTY

NEUTRAL

[Community College Bond Measure](#). This bond measure will authorize \$112 million to cover the cost of capital improvements for the Durham Technical Community College.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

[Museum of Life and Science Bond Measure](#). This bond measure will authorize \$13.95 million to cover the cost of capital improvements for the Durham Museum of Life and Science.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

[School Bond Measure](#). This bond measure will authorize \$423 million to cover the cost of capital improvements for the Durham school system.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

CHARLOTTE

NEUTRAL

[Housing Bond Measure](#). This bond measure will authorize \$50 million to cover the cost of constructing housing for low to moderate income individuals.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

Neighborhood Infrastructure Bond Measure. This bond measure will authorize \$29.8 million to cover the cost for constructing street infrastructure such as stop lights, sidewalks, street paving, drainage and other associated expenses.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

Transportation Bond Measure. This bond measure will authorize \$146.2 million to cover the cost of developing state highways and street infrastructure such as stop lights, sidewalks, street paving, drainage and other associated expenses.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

RALEIGH

NEUTRAL

Parks and Recreational Facilities Bond Measure. This bond measure will authorize \$275 million to cover the cost of constructing and maintaining parks and recreation facilities.

Tax Impact: Bond measures are a public debt and as such additional taxes may be levied in order to pay the principal and/or the interest on the bonds.

Duration: Permanent

WAKE COUNTY

NEUTRAL

Community College Bond Measure. This bond measure will authorize \$353 million to cover the cost of capital improvements for Wake Technical Community College.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NEUTRAL

School Bond Measure. This bond measure will authorize \$530 million to cover the cost of capital improvements for Wake County schools.

Tax Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending.

Duration: Permanent

NORTH DAKOTA

NEUTRAL

Constitutional Measure 1: Term Limits for Governor and State Legislators Initiative.

Measure 1 seeks to put in place a term limit for the governor of no more than two four-year terms, and a limit for state legislators to serve no more than eight years in the state House and eight years in the state Senate. State legislators would not be allowed to serve a partial term or remaining portion of a term that would cause them to exceed eight cumulative years in one chamber. Term limits would be effective for those elected after the approval of the amendment and the legislature would not be able to modify the term limit provisions.

Taxpayer Impact: Currently North Dakota does not have term limits for state legislators nor the governor. Lawmakers serve four-year terms with no limit on the number of terms that may be served. Supporters state that rotation in office encourages fiscal responsibility.

Duration: Permanent

Measure 2: Marijuana Legalization Initiative. Measure 2 seeks to legalize the use and possession of no more than one ounce of marijuana for adults 21 years old or older as well as allow the growing of up to three marijuana plants. The legalization of use and possession would take effect October 2023. The initiative would also allow the Department of Health and Human Services to license seven cultivation facilities and up to 18 retailers for over the counter sales of marijuana.

Tax Impact: According to the state, the estimated fiscal impact of this measure beginning in 2023 to 2027 would be revenues of \$3,145,000 and expenses of \$4,985,000 for the state to implement the legalization. This would leave a deficit of \$1,840,000. However, it is worth noting that other observers disagree with the state estimate and believe that this will bring in a surplus of revenue to the state.

Duration: Permanent

OREGON

NEUTRAL

Oregon Measure 111: Right to Healthcare Amendment. Measure 111 would change the Oregon Constitution to include “every resident of Oregon has access to cost-effective, clinically appropriate and affordable health care as a fundamental right.” The constitutional change would not be backed by any additional funding or plan for implementation. The language comes with a caveat that fulfillment of this requirement needs to be balanced against other public services.

Taxpayer Impact: There is no definitive tax increase with this right but implementing a health care guarantee would quite likely require enormous amounts of government spending that would be shouldered by taxpayers. Additionally, this would likely result in significant litigation from medical providers and from citizens suing the state of Oregon for the undefined terms within the new constitutional framework. This measure would drive costs for taxpayers and will likely harm the state’s economy and medical system.

Duration: Permanent

NEUTRAL

Oregon Measure 113: Exclusion from Re-election for Legislative Absenteeism Initiative. Measure 113 seeks to change the Oregon Constitution to add language that would specifically outline consequences for legislatures who are absent from legislative floor sessions 10 or more times. Currently the state constitution outlines that legislators can be punished or expelled for “disorderly conduct,” however the constitution does not outline or define “disorderly behavior.”

Taxpayer Impact: This measure has no direct tax impact for Oregon residents. While it is important for elected officials to participate in the legislative process, taxpayers should be aware that this measure could weaken the power of the minority party in the state legislature.

Duration: Permanent

OREGON LOCAL MEASURES

SALEM

NEUTRAL

Measure 24-474, Capital Improvements Bond Measure. Salem is proposing to issue \$300 million in bonds for fire equipment, streets, sidewalks, parks, libraries, housing projects, and city financial technology.

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending

Duration: 30 years

PORTLAND

NEUTRAL

Portland Oregon Measure 26-224: Facilities Bond Measure. Portland Community College proposes to issue \$450 million in bonds for construction and renovation of college facilities.

Taxpayer Impact: General obligation bonds are a public debt and will need to be paid back at some point in the future which could be done through raising taxes or cutting spending

However NTU considers new bond obligations as potentially increasing taxes because if they were not approved, more future funds would remain with taxpayers.

Duration: 16 years

NEUTRAL

Portland Oregon Measure 26-225: Water and Parks Tax Renewal. Portland proposes to renew a property tax of \$9.60 per \$100,000 of assessed value for five years and would dedicate this revenue to water quality, natural areas, and parks.

If approved, then this tax is estimated to bring in \$18-21 million per year for the next five years. According to the city this would not increase taxes since the rate is the same as previously implemented. However NTU considers renewed taxes as a tax increase because if they were not approved, more future funds would remain with taxpayers.

Duration: 5 years

SOUTH DAKOTA

NEUTRAL

South Dakota Amendment D: Medicaid Expansion Initiative. Beginning on July 1, 2023, this ballot measure would expand federal Medicaid eligibility in South Dakota to all adults of the ages 18-65 whose income falls below 133% of the federal poverty level. This does not include the 5% margin that is allowed in federal Medicaid eligibility under the Affordable Care Act, which makes the threshold 138% of the federal poverty level.

Taxpayer Impact: Medicaid expansion represents a part of unsustainable federal government spending, and large portions of the Affordable Care Act increase medical insurance costs for many Americans. Additionally, South Dakota would be required to pay for 10% of the increased costs of this Medicaid expansion, which is estimated to be around \$33 million per year. The first two years of this are offset by a incentive from the American Rescue Plan Act, however, this will eventually result in more expenses for South Dakotan taxpayers.

Duration: Permanent

South Dakota Measure 27: Marijuana Legalization Initiative. This ballot measure would legalize possession and use of up to one ounce of marijuana for users 21 years and older. Possession of up to 6 plants would be legalized for users without a close retail store. The measure would also establish a number of civil penalties for minor marijuana-related offenses.

Taxpayer Impact: While NTU does not take a position on the legalization of marijuana, it is important to take care with crafting legislation to avoid placing excessive taxes or onerous regulation on a new industry that could create significant public policy problems for taxpayers

Duration: Permanent

SOUTH DAKOTA LOCAL MEASURES

HUGHES COUNTY

NEUTRAL

Central South Dakota Ambulance District: Creation of District Measure. Hughes County is seeking to form a new ambulance district with Stanley County, encompassing the entirety of both counties. This measure would approve the partnership and would also provide the governing body of the district to levy taxes in the future to pay for ambulance services and associated costs. If approved, a board of directors for the ambulance district will need to be elected separately from this approval measure.

Taxpayer Impact: Although the measure approves the ability for taxes to be levied, the measure itself does not raise taxes. It is likely, however, that taxes will need to be raised in the future to pay for ambulance services.

Duration: Permanent

STANLEY COUNTY

NEUTRAL

Central South Dakota Ambulance District: Creation of District Measure. Stanley County is seeking to form a new ambulance district with Hughes County, encompassing the entirety of both counties. This measure would approve the partnership and would also provide the governing body of the district to levy taxes in the future to pay for ambulance services and associated costs. If approved, a board of directors for the ambulance district will need to be elected separately from this approval measure.

Taxpayer Impact: Although the measure approves the ability for taxes to be levied, the measure itself does not raise taxes. It is likely, however, that taxes will need to be raised in the future to pay for ambulance services.

Duration: Permanent

TENNESSEE

NEUTRAL

[Tennessee Amendment 1: Right-To-Work Amendment](#). This ballot measure will amend the state constitution to make it illegal for workplaces to require mandatory union dues as a condition for employment within the state of Tennessee. This policy has been in law in this state since 1947, but not part of the constitution.

Taxpayer Impact: This will not impact taxes but according to many economists, right-to-work states generally attract higher rates of business investment. This would further enshrine the right-to-work legislation in the state constitution and may signal that Tennessee is a particularly business-friendly state.

Duration: Permanent

WASHINGTON

NEUTRAL

Washington Advisory Vote 39: Aircraft Fuel Tax Increase Nonbinding Question.

Washington Advisory Vote 39 seeks to maintain a legislatively passed tax increase on aircraft fuel, moving the tax from 11 cents per gallon to 18 cents per gallon.

Taxpayer Impact: Although this measure is nonbinding, it could pave the way for a tax increase in the future. A seven-cent tax increase is estimated to generate \$14 million in the next ten years in new tax revenue. By increasing the cost of air transportation by seven cents per gallon, airlines fueling in the state would have an increased cost of doing business that would likely be passed to consumers through increased ticket prices for flights leaving from Washington state airports.

Duration: Permanent

NEUTRAL

Washington Advisory Vote 40: Transportation Network Companies Tax Nonbinding Question.

Advisory Vote 40 seeks to get voters' consent to uphold or repeal House Bill 2076, which would implement a tax on rideshare companies operating in the state. Under House Bill 2076 rideshare companies would be required to remit fifteen cents from every fare quarterly to a new Driver Resource Center Fund which would provide education and outreach to drivers regarding their rights and obligations.

Taxpayer Impact: While this measure is nonbinding, its adoption could lead to passage of a tax increase. Consumers would likely face increased costs for rideshare services to cover the increased regulatory cost burden on rideshare companies. It is not yet clear exactly how much tax revenue will be raised as a result of the new tax because there is not reliable data on the number of fares in the state.

Duration: Permanent

WEST VIRGINIA

TAX DECREASE

[West Virginia Amendment 2: Authorize Tax Exemptions for Vehicles and Personal Property Used for Business Amendment.](#) Amendment 2 seeks to amend the West Virginia Constitution to exempt specific instances of personal property being used for business purposes from ad valorem property taxes. The amendment would exempt items such as machinery, equipment, vehicles and inventory. The current constitution exempts from taxation only property used for educational, literary, scientific, religious or charitable purposes, cemeteries, public property, personal property, including livestock, employed exclusively in agriculture and the products of agriculture as so defined while owned by the producers.

Taxpayer Impact: By implementing Amendment 2, West Virginia would be moving in line with their neighboring states' tax policy, which would incentivize businesses and spur job growth. Although subsequent legislation will need to be passed to further define and expand on the effects of the constitutional amendment, businesses and taxpayers will see a decrease in taxes owed on personal property being used for business purposes.

Duration: Permanent

WYOMING

NEUTRAL

Wyoming Constitutional Amendment A, Local Government Stock Investing Amendment. This amendment seeks to allow for the Wyoming legislature to permit municipalities to invest in equities (stocks) and to modify what percentage they may hold based on a supermajority vote of 66%.

Taxpayer Impact: While not a direct tax measure, the increase of stock market exposure for municipalities could potentially lead to taxpayer exposure if the value of these trusts crashes due to excessive capital risk or overconcentration in a stock category during a downturn. Guardrails are needed on any government funded investments to reduce risk and ensure ethical guidelines are followed.

Duration: Permanent

WYOMING LOCAL MEASURES

LARAMIE COUNTY

TAX INCREASE

Continuation of Sales Tax Measure. This measure would authorize the Laramie County Commissioners to renew a 1% sales and use tax within the county. The revenue from the tax will be directed towards the general fund.

Taxpayer Impact: Residents of Laramie County would see an increase in the cost of their daily lives, taking more money out of the pocket of hardworking taxpayers.

Duration: 4 years

TAX INCREASE

Lodging Tax Measure. This measure would renew the county's 2% tax for sleeping accommodations for guests in hotels, motels, campgrounds, and other short term stay establishments.

Taxpayer Impact: By instituting a 2% usage tax on the travel accommodations industry might act as a disincentive for visitors staying within the county and negatively impacting small businesses throughout the region.

Duration: 4 years



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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