

NC CONSTITUTIONAL AMENDMENTS ON YOUR 2026 BALLOT



1 LOWER TAXES FOR ALL

LOWERING THE INCOME TAX CAP (7% → 3.5%) MEANS LESS MONEY FOR NEEDED SERVICES!

This amendment only changes the maximum rate allowed by the constitution. Future lawmakers **will be unable** to raise income taxes above 3.5% even in a state emergency, without another constitutional amendment approved by voters. If the state government does not have enough revenue for **needed public services like schools, roads, and safety (police, firefighters)**, then these services will be severely reduced or eliminated. Alternate revenue will come from increases in sales tax and user fees (e.g., driver's license, car registration, court fees).

VOTE NO



Keep flexibility for future legislatures to adjust rates up to 7%, if needed. Voters can hold legislators accountable through elections every two years if they do not support the existing taxation policies.



Do not jeopardize the ability of the state government to fund essential services and programs. If the state does not fund essential services, these costs will be passed down to the local level or **services will not be provided**.

2 PROPERTY TAX LEVY LIMIT

TAKES AWAY LOCAL CONTROL AND DOES NOT DEFINE A TAX CAP OR SPECIFIC RATE!

This amendment shifts governance from local communities to statewide legislators who are not accountable to local voters. It gives state legislators broad, open-ended power to produce levy limits. Legislators already have the authority outlined in the amendment, so there is no need to create permanent constraints through a constitutional amendment. **This amendment will control how local governments can use local revenue to provide essential public services like schools, water/trash services, public safety, and emergency response.**

VOTE NO



Maintain the current system without a constitutional requirement and protect **local control** over property tax policies.



Protect your community's ability to address community-specific growth and infrastructure needs and **respond to local emergencies**.

Key Considerations When Voting

Factor	Question	Answer
Necessity	Are the constitutional amendments needed to enact policies on taxation?	No. Legislators can already set any taxation policy they want.
Constitution vs. Law	Is this policy fundamental enough to be in the Constitution , or would it be better as ordinary law that the legislature can adjust more easily?	Better as ordinary law; easy to change as needed. No need to clutter the constitution.
Clarity of Impact	Does the amendment provide enough specific details for voters to understand its long-term consequences?	No. Descriptions are vague and over-simplified.
Trade-offs	Does the amendment balance limiting government authority with preserving the flexibility needed by future legislatures and local governments?	No. There is no balance. They prevent flexibility without other amendments to correct/adjust them.
Impact on Community	If these tax cuts are approved, which mostly benefit the wealthy, will NC have enough money to fund public schools, health care services, state roads and bridges, food inspection and safety, and public safety?	No. To adequately fund these services, the state will need to impose higher sales taxes and fees, known as regressive taxes.
Future Implications	Even if the amendment does not change current law immediately, how might it limit or shape future policy choices?	Binds the hands of all future legislators and takes away their ability to work for their voters.
Impact on YOU	If the local tax rates are controlled by legislators instead of local elected officials, will this cut local services such as public school staffing and programs, limit public library programs, limit trash services, and reduce road repairs?	Yes. Local property taxes are how local governments fund essential county and municipal services.