🗳️ GENERAL ELECTION BALLOT

⚖️ Iowa Two-Thirds Legislative Vote Requirement Amendment (2026)

(Income Tax Increase Bills Amendment)

Iowans will vote this November on a proposed constitutional amendment that would change how the legislature approves certain tax-related bills. The amendment focuses on income tax increases and the creation of new taxes, adding an additional layer of legislative accountability.

📌 What the Amendment Would Do

If approved, the amendment would require a **two-thirds (66.67%) vote in both the Iowa House and Senate** to pass any bill that:

- 📈 Increases the **individual income tax rate**
- 🏢 Increases the **corporate income tax rate**
- 🆕 Creates a **new income tax**

The amendment **would not apply** to local option taxes.

It would also require a two-thirds vote to pass any bill that creates a **new tax on legal and special reserves** — the financial safeguard funds that Iowa credit unions must maintain.

📄 Additional Provisions

- Any bill requiring a two-thirds vote must **explicitly state** that requirement within the bill text.
- If someone files a lawsuit claiming a bill should have required a two-thirds vote but did not receive it, the lawsuit must be filed **within one year** of the bill's enactment.

👍 What a "Yes" Vote Means

A **"yes" vote** supports amending the Iowa Constitution to require a two-thirds vote of both chambers to pass bills that increase income tax rates or create new income taxes.

👎 What a "No" Vote Means

A **"no" vote** opposes the amendment and keeps the current system, where a **simple majority** in both chambers is enough to pass such tax-related bills.