ICCT Position on NC Constitutional Amendments on Ballot in 2026

September 23, 2026

Constitutional Amendments Matter

It is extremely important to understand all of the implications of a proposed amendment, which is sometimes vague or misleading. Once a constitutional amendment has been passed, it cannot be changed simply by passing a new law in the General Assembly or having the Governor sign an executive order. To make a change or to repeal it, a new constitutional amendment must be crafted and proposed, then receive the required legislative approval, and finally be approved by voters. It is a process that can take years or decades, if it succeeds at all.

Before voting, learn what each amendment would—and would not—do. It can be very difficult to undo an amendment that ends up being too rigid or has unexpected negative consequences. Therefore, it is imperative that voters understand the short and long-term effects of a particular amendment. Ask yourself, "What would it change now, and what choices would it restrict in the future if circumstances change? Is it worth it?" Err on the side of caution.

You will see these three amendments on the ballot this year:

BALLOT ISSUE #1 Income Tax:
Constitutional amendment to keep the State income tax rate from being raised higher than three and one-half percent (3.5%).

ICCT recommends a vote AGAINST this ballot issue. It is unnecessary, too limiting, and worsens inequality:

- NC's income tax rate is already scheduled by law to fall to 3.49% in 2027 and 2.99% in 2028.
- State income taxes are the largest funding source for essential state responsibilities that we all rely on such as public education, healthcare, courts, police and fire departments, roads, state parks, and many other state operations that benefit everyone. How will these services be funded if state income taxes continue to go down?
- This change would restrict funding for essential environmental protections and limit or even eliminate funds that ensure clean air, land and water rules are enforced.
- Tax cuts benefit the wealthiest North Carolinians most. And, the richest North Carolinians already pay the lowest share of their income in state and local taxes
- Annual reductions of corporate tax revenues (scheduled to go down to zero by 2030) have already strained all public services, especially public education.
- The cap is already set at 7%, which provides the appropriate balance of flexibility and limitations.

BALLOT ISSUE #2 Property Tax:
Constitutional amendment requiring limits on property tax increases by local governments.

ICCT recommends a vote AGAINST this ballot issue. It is misleading–it will NOT necessarily lower your property taxes, but could negatively affect your public services.

- This amendment would <u>require</u> state lawmakers to pass a law setting limits on how much local governments can increase total property tax revenue they collect. It does not state what the limit would be nor does it allow local government to make their own choices based on what their residents might want and be willing to fund.
- Because federal and state taxes have been cut in recent years, local communities are being asked to provide more and more funds for services like: <u>education, libraries, public parks, recreation programs, trails, emergency services, public transportation, water and sewage systems, solid waste pickups, recycling, SNAP benefits, and much more.</u> Local communities might be forced to increase fees and fines and use other methods for raising the lost revenue to cover these important services for their communities.
- Lower property taxes benefit wealthy property owners the most, but don't help renters or low income households.

BALLOT ISSUE #3 Vote by Mail Photo ID:
Constitutional amendment to require all voters, not just those presenting to vote in person, to present photo identification before voting.

ICCT recommends a vote AGAINST this ballot issue. Once again, it is unnecessary and makes it harder for many North Carolinians to vote.

- This amendment would add to the state Constitution a requirement that is already established in state law, but with additional hurdles.
  - The North Carolina Constitution already requires photo identification for in-person voting. This amendment would expand the constitutional requirement to *all voters,* regardless of how they cast their ballot
  - North Carolina law already requires absentee-by-mail voters to provide a copy of an acceptable photo ID when returning their ballot or complete an ID Exception Form if they qualify for an exception.
- It is more difficult for the military (who cannot legally photocopy their military IDs), young voters, elderly, the disabled, and other disadvantaged voters to obtain acceptable forms of photo ID, and they often need an exemption, which is not protected in this amendment.
- The amendment is too vague and leaves the details (including exemptions) up to the General Assembly, which could eliminate or change the exemptions and ID requirements in the future.

Resources:
https://my.lwv.org/north-carolina-state/action-alert/three-constitutional-amendments-north-carolinas-2026-ballot
https://www.youcanvote.org/wp-content/uploads/2026-north-carolina-constitutional-amendments.pdf
https://ncbudget.org/state-taxes/
https://nclcv.org/income-tax-cap-threatens-environmental-safeguards/