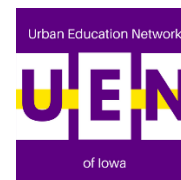


IOWA CONSTITUTIONAL AMENDMENT 1 ON THE BALLOT NOVEMBER 3, 2026



On Election Day, November 3, 2026, Iowans will be asked to vote either Yes or No on a constitutional amendment. If it passes, lawmakers will have to consider other ways to balance Iowa's budget problems, such as raising other taxes (sales taxes or property taxes) or cutting services to schools, healthcare, or other priorities important to Iowans. UEN is providing members with some additional resources and information, as well as a Sample Board Resolution. We are encouraging districts to consider passing the Board Resolution as a tool to educate their constituents and staff about the impact and the State's future ability to fund schools.

What is Amendment 1?

On Election Day, Iowans will be asked to vote YES or NO on the following question:

Shall the following amendment to the Iowa Constitution be adopted?

The Constitution of the State of Iowa is amended by adding the following new section to new Article XIII: Passage of a bill that increases the individual income tax rate or the corporate income tax rate, or the rate of any other type of tax based upon income or legal and special reserves, shall require the affirmative votes of at least two-thirds of the members elected to each house of the general assembly. This requirement does not apply to taxes imposed at the option of a local government. Passage of a bill that establishes a new tax on any type of income or legal and special reserves imposed by the state shall require the affirmative votes of at least two-thirds of the members elected to each house of the general assembly. A lawsuit challenging the proper enactment of a bill under this section must be filed no later than one year following the enactment. If such a lawsuit is not filed within the one-year limit, the bill shall be considered properly enacted under this section. Each bill to which this section applies must include a separate provision describing the requirements for enactment prescribed by this section. The general assembly shall enact laws to implement this section.

If passed, Amendment 1 will permanently change the rules in the Legislature by requiring a 2/3 supermajority vote to pass increases to the corporate or personal income tax or add a new tax based on income. This means a small minority of legislators in either chamber can block income tax solutions to Iowa budget problems (as few as 17 senators out of 50 in the Senate).

See this website developed by a coalition encouraging Iowans to vote NO on this amendment: <https://votenoioda.info/the-facts/>. It describes the amendment, explains the undemocratic process of minority rule, and provides reasons for concern. To see what supporters are saying, visit Iowans for Tax Relief: <https://maketaxhikesharder.com/>

Some talking points to share:

- **It's a gift to the wealthy:** This amendment would make it harder to reconsider income tax breaks that disproportionately benefited the wealthiest Iowans and corporations.
- **Iowans will pay the difference:** Amendment 1 makes it harder to raise the income tax — the only tax that can be targeted to profitable corporations and the wealthy. If it passes, lawmakers will have to consider other ways to balance the budget, and many of them will

hit working Iowans hardest. Expect them to raise fees, college tuition and the many taxes not covered by Amendment 1, like the sales tax and property tax.

- **It will hurt our communities:** After years of tax cuts that mostly benefited the wealthy, Iowa is now running \$1 billion deficits. Once surpluses and the Taxpayer Relief Fund are spent, Amendment 1 would make it tough to fix our state budget without cutting services like schools and health care or addressing other priorities Iowans care about like water quality or cancer research.

Since Amendment #1 is a ballot initiative, schools (and other local governments) are prohibited from using government resources to expressly encourage opposition to this amendment. The Ethics and Campaign Disclosure Board defines key terms, such as “expressly encourage,” in advocacy guidance on their website <https://ethics.iowa.gov/>. The board guidance reminds us, however, that individuals do not lose their free speech rights and school boards are allowed to pass a resolution that expressly advocates for defeat of a ballot initiative.

A sample board resolution is linked below. We encourage districts to discuss, customize by adding or removing “whereas” statements to best align with your board’s priorities, and consider adopting it to help spread the word about the impact approval will have on your district.

[SAMPLE BOARD RESOLUTION](#)