



Amendment 1

What is it?

A proposed constitutional amendment that will appear on your ballot this November. You can vote “Yes” or “No.”

The amendment would require approval of two-thirds of both chambers of the legislature to pass a bill that would raise income taxes in Iowa. This means 67 members of the House of Representatives and 34 members of the Senate would need to vote in favor of raising income taxes for it to become law. It would apply to both individual and corporate income taxes.

What does a “yes” vote mean?

Voting yes means supporting the amendment to our state constitution and requiring a two-thirds supermajority to pass a bill to increase income taxes.

What does a “no” vote mean?

Voting no means keeping our state constitution the same and maintaining the simple majority requirement to pass a bill to increase income taxes.

Does this have an impact on public schools?

Roughly half, 49.2% in FY 2025, of Iowa’s general fund receipts are from individual and corporate income taxes. As the income tax rate has been steadily lowered over the past few years, the revenue generated from these taxes has decreased, meaning there’s less overall money for the state to spend. This *could* have an impact on school funding, as lawmakers have to make decisions on how to spend limited resources.

If the amendment were to pass, it would be more difficult for lawmakers to pass a bill that would increase taxes in the event the state’s revenues decreased too much for the state to meet its obligations, like funding education and healthcare.

It’s important to note that the amendment does NOT:

- Make any changes to the current tax rate
- Impact a district’s ability to levy an income surtax
- Explicitly change school funding
- Impact the legislature’s ability to increase the sales tax by a simple majority