

A No Vote on the Tax Amendment Is the Right Choice

As Iowans prepare to vote this November, they will be asked to consider a proposed amendment to the Iowa Constitution that would require a two-thirds supermajority vote in both legislative chambers to approve any increase in the corporate or personal income tax. While this proposal may sound like a reasonable safeguard at first glance, it raises serious concerns about governance, accountability, and the long-term fiscal health of our state.

The League of Women Voters of Iowa has long supported measures that promote transparent, responsive, and effective government. This proposed amendment does not meet those standards. Instead, it would embed rigidity into our state's foundational document, making it significantly more difficult for future legislators—regardless of political affiliation—to respond to changing economic conditions or unforeseen challenges.

Constitutions are designed to provide a stable framework for government, not to prescribe specific policy thresholds that limit legislative flexibility. By requiring a two-thirds supermajority to raise income taxes, this amendment would set an unusually high bar that few states impose in their constitutions. It would shift power away from majority rule and toward a small minority of legislators, effectively granting veto power to a fraction of elected representatives.

This matters because the ability to adjust revenue is essential to responsible governance. Economic downturns, natural disasters, public health emergencies, and evolving priorities—such as education, infrastructure, and public safety—can all require thoughtful adjustments to state funding. Under this amendment, even broadly supported, carefully considered revenue measures could be blocked despite majority agreement among elected officials.

Importantly, this proposal does not apply equally to all fiscal decisions. While it would make it harder to increase income taxes, it places no similar constitutional constraints on reducing taxes or altering other sources of revenue. This imbalance risks limiting the state's ability to maintain stable funding for essential services over time.

The League of Women Voters does not take positions based on partisanship, but on principles of good governance. We believe laws should be enacted through a process that allows for deliberation, accountability, and responsiveness to voters. The current legislative process already includes checks and balances, including public input, debate, and electoral accountability. Adding a supermajority requirement in the constitution is unnecessary and could have unintended consequences for Iowa's future.

Iowans deserve a government that can adapt thoughtfully and responsibly to changing circumstances. Locking in restrictive fiscal rules at the constitutional level reduces that capacity and limits the voice of voters as expressed through their elected representatives.

For these reasons, the League of Women Voters of Iowa urges a NO vote on this proposed constitutional amendment.

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