

## 2020 General Election Tax-related Ballot Initiatives

State	Title/Name	Summary
Alaska	Ballot Measure 1	This measure increases taxes on oil production fields in the North Slope area that have a lifetime output of at least 400 million barrels of oil and had an output of at least 40,000 barrels per day in the preceding calendar year.
Arizona	Proposition 207	This ballot measure legalizes the use of marijuana for recreational use. This measure enacts a sales tax of 16% on marijuana sales in addition to the existing transaction privilege tax and use tax.
Arizona	Proposition 208	This measure would impose a 3.5% tax surcharge on single persons, or married persons filing separately, making over \$250,000 and married persons filing jointly making over \$500,000 annually.
Arkansas	Issue 1	This measure amends the Constitution to continue a one-half percent (0.5%) sales and use tax for State Highways and Bridges; county roads, bridges and other surface Transportation after the retirement of the bonds authorized in Arkansas Constitution, and specifies this tax will be imposed on all sales of tangible personal property including digital products and services.
California	Proposition 15	This ballot measure increases property taxes on most commercial properties worth more than \$3 million in order to provide new funding to local governments and schools.
California	Proposition 19	This ballot measure allows homeowners who are over 55, disabled, or wildfire/disaster victims to transfer primary residence's tax base to a replacement resident. This measure changes taxation of family-property transfers.
Colorado	Proposition EE	This referendum would approve a bill that imposes a tax on nicotine liquids used in e-cigarettes and other vaping products that is equal to the total state tax on tobacco products when fully phase in. It also establishes a minimum price for cigarettes.
Colorado	Proposition 116	This initiative would reduce the state income tax rate from 4.63% to 4.55%.
Colorado	Amendment B	This constitutional amendment would repeal the requirement that the general assembly periodically change the residential assessment rate and repeal the nonresidential property tax assessment rate of 29%.

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Florida	Amendment 5	This constitutional amendment proposes an amendment to the State Constitution to increase, from 2 years to 3 years, the period of time during which accrued Save-Our-Homes benefits may be transferred from a prior homestead to a new homestead. The amendment takes effect January 1, 2021.
Florida	Amendment 6	This constitutional amendment provides that the homestead property tax discount for certain veterans with permanent combat-related disabilities carries over to such veteran's surviving spouse who holds legal or beneficial title to, and who permanently resides on, the homestead property, until he or she remarries or sells or otherwise disposes of the property. The discount may be transferred to a new homestead property of the surviving spouse under certain conditions. The amendment takes effect January 1, 2021.
Georgia	Referendum A	This proposal authorizes a new exemption from ad valorem taxes for all real property owned by a purely public charity, if such charity is exempt from federal taxation and such property is used only for building or repairing single-family homes to be financed by such charity to individuals using zero interest loans.
Illinois	LRCA - Graduated Income Tax Amendment	This measure would repeal the state's constitutional requirement that the state's personal income tax be a flat rate across income. Instead, the ballot measure would allow the state to enact legislation for a graduated income tax. This measure would also allow an increase of the corporate income tax.
Louisiana	Amendment 2	This amendment would allow the presence or production of oil or gas to be taken into account when assessing the fair market value of an oil or gas well for ad valorem property tax purposes.
Louisiana	Amendment 5	This measure adds an exemption from ad valorem taxation for property that is subject to a cooperative endeavor agreement between the owner and one or more taxing authorities which requires the property owner to make payments in lieu of taxes. Further provides that property eligible for the exemption shall be limited to a new manufacturing establishment or an addition to an existing manufacturing establishment.
Louisiana	Amendment 6	This measure would increase the income threshold to qualify for the special assessment level for residential property receiving the homestead exemption from \$50,000 (adjusted annually since 2001 based on the Consumer Price Index) to \$100,000 per year beginning in 2026, adjusted annually based on the Consumer Price Index. For 2020 special assessment applications, the income limit was \$77,030.36.
Montana	Initiative No. 190	This referendum legalizes the possession and use of marijuana and establishes a 20% tax on non-medical marijuana products, 10.5% of the tax revenue goes to the state general fund. The rest of the tax will fund conservation programs, substance abuse treatment, veterans' services, healthcare costs, and localities.
Nebraska	Initiative Measure 431	This measure would establish an annual tax on gross gaming revenue generated by authorized gaming operators of games of chance within licensed racetrack enclosures and directs the collection, enforcement, and distribution of revenue from such gaming tax

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New Jersey	Public Question 1	This measure would amend the constitution to legalize a controlled form of cannabis and would make cannabis products subject to the state sales tax.
New Jersey	Public Question 2	This referendum proposes a constitutional amendment to make peacetime veterans eligible for a \$250 property tax deduction.
Oregon	Measure 108	This measure would increase the current cigarette tax from \$1.33 per pack to \$3.33; create a tax on inhalant delivery systems as part of Other Tobacco Products; and increase the cap on cigar taxes from \$0.50 to \$1 per cigar.
South Dakota	Constitutional Amendment A	This measure would amend the state's constitution to legalize, regulate, and tax marijuana and impose a 15% tax on marijuana sales.
Virginia	Proposed Constitutional Amendment #2	This measure would exempt one motor vehicle owned by a totally disabled veteran from property taxes.
Washington	Advisory Note 32	<b>*This measure is nonbinding*</b> Advisory Note 32 asks Washington citizens if they want to maintain or repeal SB 5323 which levied a retail sales tax on certain carryout bags provided by retailers.
Washington	Advisory Note 33	<b>*This measure is nonbinding*</b> Advisory Note 33 asks Washington citizens if they want to maintain or repeal SB 5628 which levied a tax on heavy equipment rentals.
Washington	Advisory Note 34	<b>*This measure is nonbinding*</b> Advisory Note 34 asks Washington citizens if they want to maintain or repeal SB 6492 which increased business and occupation taxes for international investment management businesses.
Washington	Advisory Note 35	<b>*This measure is nonbinding*</b> Advisory Note 34 asks Washington citizens if they want to maintain or repeal SB 6690 which increased business and occupation taxes for commercial airplane manufacturers.