



ELECTION ALERT

BALLOT MEASURE RESULTS

Several notable measures were on the ballots at both the state and local levels this November. The following is a recap of these ballot measures, as well as their final results.

ALASKA

Ballot Measure	For	Against	% In
 Alaska Ballot Measure 1 would increase the Oil Production Tax on high-producing fields in the North Slope by applying an alternative gross minimum tax or an additional production tax.	43%	57%	50%

ARIZONA

Ballot Measure	For	Against	% In
 Arizona Proposition 207 would legalize recreational marijuana and tax retail sales at 16 percent of retail price. (Analysis)	60%	40%	99%
 Arizona Proposition 208 would create a new top marginal individual income tax rate of 8 percent on taxable income above \$250,000 (single filers) and \$500,000 (joint filers). (Analysis)	53%	47%	99%

ARKANSAS

Ballot Measure	For	Against	% In
 Arkansas Issue 1 would make permanent the temporary 0.5 percent sales tax for transportation funding.	55%	45%	95%

CALIFORNIA

Ballot Measure	For	Against	% In
<p> California Proposition 15 would undo the protections of California's Proposition 13 and introduce "split roll" property taxation—commercial properties would be assessed on their market value, while residential properties would continue being assessed on purchase price. (Analysis)</p>	48%	82%	72%
<p> San Francisco Proposition RR would create an additional sales tax of 0.125 percent for 30 years to raise revenue for the Caltrain rail service, increasing San Francisco sales taxes from 8.5 percent to 8.625 percent. (<i>Needs 2/3rds vote to pass.</i>)</p>	74%	26%	100%
<p> San Francisco Proposition F would make several changes to the city's Business Tax and Regulations Code. The measure would reduce the annual registration fee for businesses with less than \$1 million in gross receipts, increase the fee for businesses with over \$1 million, and repeal the payroll expense tax, among other changes.</p>	68%	32%	100%
<p> San Francisco Proposition I would raise the real estate transfer tax to 5.5 percent on transactions between \$10 million and \$25 million, and to 6 percent on transactions over \$25 million.</p>	58%	42%	100%
<p> San Francisco Proposition L would create an additional tax of 0.1 to 0.6 percent of gross receipts or 0.2 to 2.4 percent of payroll for businesses in which the highest management salary is over 100 times the median salary. (Analysis)</p>	65%	35%	100%

COLORADO

Ballot Measure	For	Against	% In
 <p>Colorado Amendment B would repeal the Gallagher Amendment, a longstanding but nonneutral provision within the Colorado constitution that limits residential property to 45 percent of the statewide property tax base. Amendment B would also remove property tax assessment rates from the constitution, instead allowing those rates to be set by the legislature (and approved by voters, where applicable). (Analysis)</p>	58%	42%	85%
 <p>Colorado Proposition 116 would reduce the income tax rate from 4.63 percent to 4.55 percent on both the individual and corporate sides. The tax cut would be retroactive to January 1, 2020, meaning taxpayers would benefit from the relief starting this year. (Analysis)</p>	57%	43%	85%
 <p>Colorado Proposition 117 would require new state enterprises—government-owned businesses that gain money by providing goods and services—to receive voter approval if their revenues from fees and related charges would exceed \$100 million within their first five years.</p>	52%	48%	85%
 <p>Colorado Proposition EE would increase the cigarette tax per pack to \$1.94 in 2021, \$2.24 in 2024, and \$2.64 in 2027. Taxes on other tobacco products would increase to 50 percent of wholesale value in 2021, to 56 percent of wholesale value in 2024, and to 62 percent of wholesale value in 2027. It would also create a tax on e-vapor products that is equal to the tobacco tax rate. FDA-certified modified-risk tobacco products would be taxed at half of the statutory tobacco tax rate, effective January 2021. (Analysis)</p>	68%	32%	85%

GEORGIA

Ballot Measure	For	Against	% In
 <p>Georgia Amendment 1, the Dedicating Tax and Fee Revenue Amendment, would authorize the General Assembly to pass legislation requiring that taxes or fees collected for a stated purpose be used as intended.</p>	81%	19%	99%

ILLINOIS

Ballot Measure	For	Against	% In
 <p>Illinois' Allow for Graduated Income Tax Amendment would remove the constitutional requirement for a flat income tax, allowing the legislature to create a graduated-rate structure. While the constitutional amendment itself does not set new income tax rates, legislation was proactively adopted in 2019 with rates that would take effect on January 1, 2021, if the amendment is ratified by voters. (Analysis)</p>	45%	55%	98%

LOUISIANA

Ballot Measure	For	Against	% In
 <p>Louisiana Amendment 3 would enable the legislature to dedicate up to one-third of the budget stabilization fund to cover costs in the case of a federally-declared disaster.</p>	54%	46%	92%
 <p>Louisiana Amendment 5 would give local governments the authority to allow new or expanding manufacturers to submit payments in lieu of property taxes.</p>	38%	62%	92%
 <p>Louisiana Amendment 6 would raise the threshold to qualify for the special property assessment level for seniors, military, and disabled persons from \$50,000 to \$100,000 beginning in 2026.</p>	62%	38%	92%

MISSOURI

Ballot Measure	For	Against	% In
 <p>St. Louis's Proposition R would levy an additional property tax of \$60 per \$100,000 of assessed value to fund early childhood services.</p>	56%	44%	100%

MONTANA

Ballot Measure	For	Against	% In
 <p>Montana I-190 would legalize the sale of recreational marijuana, taxed at 20 percent of the retail price. (Analysis)</p>	57%	43%	93%

NEBRASKA

Ballot Measure	For	Against	% In
 Nebraska Initiative 431 would place a 20 percent tax on gross annual gambling revenue from licensed racetracks.	69%	31%	97%

NEW JERSEY

Ballot Measure	For	Against	% In
 New Jersey Question 1 would amend the state constitution to legalize the recreational use of marijuana and impose the general sales tax on those transactions. (Analysis)	63%	37%	59%

OREGON

Ballot Measure	For	Against	% In
 Oregon Measure 108 would create a tax on vapor products and other nicotine products at 65 percent of the wholesale price and raise the cigarette tax from \$1.33 to \$3.33 per 20-pack. (Analysis)	68%	32%	78%
 Portland Measure 26-213 would levy a property tax of \$80 per \$100,000 for five years starting in 2021 to provide parks and recreation funding.	64%	36%	unk.

SOUTH DAKOTA

Ballot Measure	For	Against	% In
 South Dakota Amendment A would legalize the recreational use of marijuana and impose an excise tax of 15 percent of sales price. (Analysis)	53%	47%	95%

UTAH

Ballot Measure	For	Against	% In
 Utah Amendment G would expand the use of income tax revenue to include assisting children and those with disabilities.	54%	46%	76%



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