

Assembly Constitutional Amendment No. 22

Adopted in Assembly JUN 25 2026

Joe Parker

Chief Clerk of the Assembly

Adopted in Senate JUN 25 2026

[Signature]  
Secretary of the Senate

This resolution was received by the Secretary of State this

25<sup>th</sup> day of June, 2026 at

4:40 o'clock P.M.

[Signature]  
Deputy Secretary of State

**Assembly Constitutional Amendment**

**No. 22**

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**Introduced by Assembly Member Wicks**

June 25, 2026

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Assembly Constitutional Amendment No. 22—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by adding Section 4.5 to Article XIII A thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACA 22, as introduced, Wicks. Local taxes: limitation.

The California Constitution conditions the imposition of a special tax by a local government upon the approval of  $\frac{2}{3}$  of the voters of the local government voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

The Supreme Court of California interpreted this provision and other provisions restricting the authority of local governments to impose, extend, or increase taxes as not restricting the authority of voters to impose taxes via initiative.

This measure would, beginning January 1, 2027, prohibit a local government, including the electorate of a local government exercising the initiative power, from imposing, extending, or increasing any special tax, except as provided, unless and until that tax is submitted to the electorate and approved by a  $\frac{2}{3}$  vote. The measure would prohibit a local government, including the electorate of a local government exercising the initiative power, from imposing ad valorem taxes on real property, except as provided pursuant to specified constitutional provisions.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

1     *Resolved by the Assembly, the Senate concurring,* That the  
2 Legislature of the State of California at its 2025–26 Regular  
3 Session commencing on the second day of December 2024,  
4 two-thirds of the membership of each house concurring, hereby  
5 proposes to the people of the State of California, that the  
6 Constitution of the State be amended as follows:

7     That Section 4.5 is added to Article XIII A thereof, to read:

8     SEC. 4.5. (a) Beginning on January 1, 2027, and  
9 notwithstanding Article II and Article XI, no local government,  
10 including the electorate of a local government exercising the  
11 initiative power, may impose, extend, or increase any special tax,  
12 except as provided in Section 4 of this article, subdivision (d) of  
13 Section 2 of Article XIII C, and paragraph (2) of subdivision (a)  
14 of Section 3 of Article XIID, unless and until that tax is submitted  
15 to the electorate and approved by a two-thirds vote.

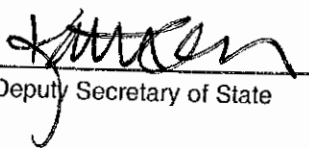
16     (b) Notwithstanding Article II and Article XI, no local  
17 government, including the electorate of a local government  
18 exercising the initiative power, may impose ad valorem taxes on  
19 real property, except as provided in paragraph (1) of subdivision  
20 (a) of Section 3 of Article XIID.

21     (c) “Local government” and “special tax” shall have the same  
22 meaning as provided in Section 1 of Article XIII C.

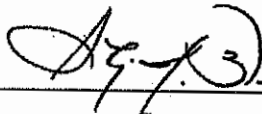
**FILED**  
in the office of the Secretary of State  
of the State of California

JUN 25 2026

By

  
Deputy Secretary of State

Attest:



Secretary of State