TEXT OF PROPOSITION 43

SUBJECT TO COURT ORDERED CHANGES

PROPOSITION 43

This amendment proposed by Assembly Constitutional Amendment 22 of the 2025–2026 Regular Session (Resolution Chapter 132, Statutes of 2026) expressly amends the California Constitution by adding a section thereto; therefore, new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED AMENDMENT TO ARTICLE XIII A

Assembly Constitutional Amendment No. 22

RESOLUTION CHAPTER 132

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.

[Filed with Secretary of State June 25, 2026.]

LEGISLATIVE COUNSEL'S DIGEST

ACA 22, Wicks. Local taxes: limitation.

The California Constitution conditions the imposition of a special tax by a local government upon the approval of ⅔ 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 ⅔ 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.

— Delete

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

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

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

— Italic

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

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

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