Constitutional amendment would block voters’ will and essential services
Supermajority requirement would lock in Iowa’s upside-down tax code, against majority rule

Already in 2022, Iowa legislators and Governor Kim Reynolds have set Iowa on a path that assures severe cuts in education and other critical public services supported by state revenues while increasing disparities in our tax code in favor of the wealthiest Iowans. Now, a new proposal effectively would lock those changes in place with a constitutional amendment that would require a supermajority – not just a majority vote – in both houses to pass tax increases.

Sensor Study Bill 3064 would require a two-thirds majority in both the House and Senate to pass any bill that increases rates on the individual income tax, corporate income tax, and the sales and use tax. But tax cuts, like the massive tax cuts this year that will strip nearly $1.9 billion in General Fund revenues in Fiscal Year 2028, would continue to need only a simple majority for passage.

Perspective

Iowans defeated a similar referendum in 1999, by a vote of 52% to 48%.1 Ironically, only a 34% minority would be enough in one house of the Legislature to block any increase in taxes that a simple majority of legislators – all elected with a simple majority or even a plurality of voting constituents – believe are necessary to maintain services that their constituents demand and expect. In fact, legislators could not have passed the tax cuts they did this year with such a two-thirds supermajority requirement.2

The proposal enshrines minority rule on tax and budget policy, enabling that minority to act against the wishes of the voters they represent. It is a betrayal of fundamental democratic principles on which representative government is founded. A “no” vote would be worth two “yes” votes.

Conclusion

After keeping most Iowans in the dark while developing 2022 tax cuts that will devastate public services, legislators would block a majority from correcting course. Kansas enacted similar income tax cuts that turned out to be such a disaster that they were largely reversed three years later. This proposal would prevent a future legislature from correcting what will turn out to be Iowa’s mistake.

Legislators elected 30 years after passage could be bound to the views of legislators since defeated, retired, or even deceased. Even if this bill could get two-thirds approval – which it cannot, and does not need – it is a terrible idea. The amendment does not trust Iowa voters or the people they elect.

1 Ballotpedia.org. https://ballotpedia.org/Iowa_Supermajority_to_Raise_Taxes,_Amendment_2_(June_1999)
2 Bill History for HF 2317, which passed the Senate 32-16 (two short of a two-thirds majority of 50 elected senators), and the House 61-34 (six short of a two-thirds majority of 100 elected representatives). https://www.legis.iowa.gov/legislation/BillBook?ga=89&ba=HF 2317

The proposal puts a thumb on the scale on tax policy, and against the wishes of the majority of voters and their elected legislators.