

2026 North Carolina Constitutional Amendment Referenda – What your vote means

Every NC voter's ballot for the 2026 NC General Election will include three referenda to amend provisions of the North Carolina State Constitution. The League of Women Voters of North Carolina and The League of Women Voters of Carteret County want you to understand what the purpose of each referendum is, and explain some of the effects of a "FOR" vote and an "AGAINST" vote.

NC Maximum Income Tax Rate of 3.5% Amendment

Ballot question: *Constitutional Amendment to keep the State income tax rate from being higher than three and one-half percent (3.5).*

What this means: This amendment would reduce the max. personal income tax rate from 7% to 3.5%.

A FOR vote – You support changing the state Constitution to reduce the maximum personal income tax rate to 3.5%

An AGAINST vote – You oppose changing the state Constitution to reduce the maximum income tax rate and prefer to keep it at the current maximum rate of 7%.

Current NC situation: Tax rate is determined by legislature. The current rate is 3.99%, scheduled to fall to 3.49% in 2027 and 2.99% in 2028.

Arguments supporters make

- **Simplifies the tax code:** A flat tax rate is more straightforward and transparent than a graduated tax structure.
- **Encourages investment:** Lower rates encourage investment and economic activity among NC's more affluent taxpayers and may prevent people from leaving NC in search of more favorable tax climates.
- **Impact on credit ratings:** Supporters argue the amendment would not harm NC's credit rating because credit agencies view the state as having strong financial controls, solid long-term economic prospects, and healthy rainy-day and reserve funds.
- **Helps NC compete with nearby states:** Both Florida and Tennessee have no personal income taxes, and SC recently passed legislation to reduce its income tax rate to 1.99% in five years.

Arguments opponents make

- **It's unnecessary:** Current law already schedules the personal income tax rate to fall to 3.49% in 2027 and 2.99% in 2028.
- **Schools and services:** Could reduce future funding for education, justice and public safety, disaster recovery, healthcare, and other essential services – placing an additional financial burden on local governments to fund those services.
- **Harder to change:** A Constitutional rule may be harder to fix later than a regular law.

NC Property Tax Levy Limit Amendment

Ballot question: *Constitutional amendment requiring limits on property tax increases by local governments.*

What this means: This amendment would require state lawmakers to pass a law setting limits on how much local governments can increase total property tax revenue they collect. It does not set the limit itself. This amendment would allow state lawmakers to limit local property tax revenue growth. It does not set a specific limit on local tax revenue now. It would require lawmakers to create one later.

A **FOR** vote – You support changing the state Constitution to require limits on local property tax.

An **AGAINST** vote – You oppose adding this rule to the state Constitution and prefer to keep current law unchanged.

Current NC situation: Tax rates are determined by the local governments. Property taxes account for 45% of the total Carteret County budget. Carteret County currently has the lowest property tax rate in the state (22.5 cents per \$100 of assessed value).

Arguments supporters make

- **Spending limits:** Could provide limits on local government spending.
- **Voter voice:** Lets voters decide whether the Constitution should require statewide property tax limits.

Arguments opponents make

- **Less local control:** Counties and towns may have less flexibility to meet local needs.
- **Unclear details:** Voters would not know the exact limits, rules, or exceptions before voting.
- **Schools and services:** Limits could affect public schools, emergency services, roads, parks, and libraries.
- **Emergency needs:** Local governments may have fewer options during disasters, growth, or sudden costs.
- **Harder to change:** A Constitutional rule may be harder to fix later than a regular law.

The League of Women Voters is a non-partisan organization dedicated to provide voter education information to every eligible voter. The League does not support or oppose any political party or candidate.

EARLY VOTING

- 3 Early Voting Sites - Oct 15 to Oct 31
- Monday-Friday from 8 am – 7:30 pm
- Saturday Oct 31 from 8 am – 3 pm

ELECTION DAY – Tuesday, Nov 3

- 6:30 am – 7:30 pm
- You **MUST** go to your registered polling site

NC Require Photo ID for Voting Amendment

Ballot question: *Constitutional amendment to require all voters, not just those presenting to vote in person, to present photo identification before voting.*

What this means: North Carolina's Constitution currently requires photo identification for in-person voting. This amendment would expand the Constitutional requirement to all voters, regardless of how they cast their ballot.

Current NC situation: North Carolina law already requires absentee-by-mail voters to provide a copy of an acceptable photo ID or a completed ID Exemption Form when returning their ballot. The amendment would add a requirement to the state Constitution that is already established in state law.

A **FOR** vote – You support changing the state Constitution to require photo identification for all voters, regardless of how they vote.

An **AGAINST** vote – You oppose expanding the Constitutional photo ID requirement beyond in-person voting. The Constitution's current photo ID requirement would remain limited to in-person voting.

Arguments supporters make

- **One standard:** A Constitutional photo ID requirement would apply to voters regardless of how they cast their ballots.
- **Identity safeguard:** Photo ID would provide an additional method of confirming voter identity.
- **More permanent requirement:** A Constitutional requirement would be less easily changed through ordinary state law.
- **Exceptions remain possible:** The amendment allows the General Assembly to establish exceptions through state law.

Arguments opponents make

- **ID is already required for absentee voting:** Current law already requires an ID copy or an applicable exception for absentee voters.
- **Exceptions are not guaranteed:** The amendment does not put current exceptions in the Constitution; future laws could change them.
- **Potential effect on military and overseas voters:** Opponents say changes to exceptions could make voting more difficult for some voters living outside the state or country.
- **Constitution vs. state law:** Opponents argue that voting procedures and exceptions are better addressed through laws that can be changed as circumstances evolve.

The League of Women Voters provides the **VOTE411** Online Voter guide – a personalized one-stop source for all election information.
Start your voting plan now with **VOTE411**

