

Killing Democracy Part II: Superminority rule at the State Capitol **Proposed constitutional amendment would risks schools, safety, health** **with an unaccountable superminority veto on income-tax rate increases**

Common Good Iowa is registered against SSB 1221

This legislation would create a constitutional amendment requiring a two-thirds majority in each chamber of the Iowa Legislature for individual or corporate income-tax rate increases. To reach the ballot in 2026, this proposal – which passed both the House and Senate in the last legislative session – must pass again in both houses this year or next year (with only simple majorities). Its proponents are moving on it now.

The bill betrays democratic principles: One “no” vote is worth two “yes” votes

- It **will prevent majorities** from funding critical services by giving a minority the veto.
- It permits as few as 17 senators or 33 representatives to block action favored by the vast majority of other legislators and a governor to meet their constituents’ needs.
- It **removes a one-person, one-vote standard** underlying the simple-majority tradition for passage of legislation in the Iowa General Assembly, for election to the General Assembly, and for leadership in the General Assembly.

The bill locks in budget instability that threatens state and local services in Iowa

- The amendment if adopted **would decimate state services** for many years by effectively locking in recent income tax cuts that are independently projected to reduce the state General Fund by 20% or more.
- The amendment would **cement inequities into Iowa taxes** by making it difficult to change the income tax.

The bill disrespects future voters and legislators

- While the proposal ultimately would be subject to simple-majority approval in a statewide referendum, **it is as egregious for voters to remove power from future voters and their elected legislators as it is for legislators to offer it.**
- The current Iowa Constitution protects everyone, no matter their position on tax policy or the services funded or supported by state tax revenues.