

Constitutional Amendment B

Ballot Title

Shall the Utah Constitution be amended to require that citizen-proposed laws that increase taxes compared to existing law be approved by at least 60% of voters, instead of a simple majority?

Legislative Votes

Utah Senate:

21 Yes 8 No 0 Not Present

Utah House:

55 Yes 17 No 3 Not Present

Bill Title & Session

2025 Legislative General Session

Senate Joint Resolution ([S.J.R.](#)) [2](#)

Proposal to Amend Utah Constitution - Statewide Initiatives

Impartial Analysis

Current Constitutional Provision

The Utah Constitution allows voters to propose and pass a state law through a statewide initiative. Statewide initiatives are voted on by the people, and most are approved if a majority (more than half) of voters approve the measure; however, statewide initiatives related to the taking of wildlife require approval by two-thirds of voters.

Effect of Constitutional Amendment B

Constitutional Amendment B would increase the voter approval required for statewide initiatives that increase taxes compared to existing law.

Statewide initiatives voted on after November 1, 2026, would require approval by at least 60% of voters if the statewide initiative:

- Creates a new tax;
- Expands an existing tax to cover additional items or transactions;
- Increases an existing tax rate; or
- Changes a property tax rate in a way that results in a smaller decrease in the property tax rate than would occur under existing law.

Constitutional Amendment B would not change the vote required to approve any other type of statewide initiative.

Fiscal Effects

Enactment of Constitutional Amendment B likely would not materially impact current state revenues or expenditures.

Argument in Favor

Amendment B asks: How easy should it be for your neighbor to raise your taxes?

Amendment B would require only statewide ballot initiatives that create new taxes, increase existing taxes or expand existing taxes to receive at least 60% voter approval before becoming law.

Why Amendment B Matters

- Taxes affect every Utahn, shaping family budgets, retirement income, businesses, housing costs, the cost of living, and the state's economy.
- Because tax increases affect all Utahns, they should be adopted only if there is substantial support from the voters who ultimately pay them.
- Amendment B requires stronger voter agreement before new taxes are approved.

What Amendment B Does

- Requires statewide tax-increasing ballot initiatives to receive at least 60% voter approval before becoming law.
- Preserves Utah's citizen initiative process and voters' ability to propose measures on the ballot.
- Keeps the decision in the hands of Utah voters.

Accountability and Tax Policy

The Utah Constitution will still protect the right to propose initiatives, place measures on the ballot and vote directly on public policy questions. Initiatives that increase taxes, however, deserve extra consideration because they directly affect every Utah taxpayer. Amendment B would ensure broad community support for potential tax increases.

If elected officials vote to raise taxes, voters know and can hold them accountable at the ballot box.

Taxes imposed by elected bodies can be reversed by new legislators at any time, but statewide initiatives operate differently. They are drafted only by proponents of the increase, there is no public input in the details, and cannot be revised or adjusted once passed, other than by another costly initiative. Tax increases have long-term consequences for family budgets and the economy, and should require broader public support before becoming law.

A Higher Bar for Higher Taxes

The higher approval threshold is a meaningful and achievable standard. Utah voters have supported funding measures when they believed the benefits justified the costs, and many have received well over 60% of the vote.

Amendment B does not prevent initiatives with new taxes or tax increases from succeeding. It simply requires proponents to persuade a broader share of voters that a proposed tax increase is necessary and beneficial before asking taxpayers to pay more from their family budgets.

Protecting Utah's Decision-Making

Amendment B ensures major tax changes demonstrate broad support among Utah voters. Requiring a 60% vote encourages proponents to build support across communities, regions and political viewpoints before a tax increase becomes law.

The Choice Belongs to Utah Voters

Any proposal that will take more money from Utah families, workers and businesses should have widespread agreement from the people who will pay for it.

Amendment B provides that safeguard by requiring statewide tax-related ballot initiatives earn 60% voter approval before becoming law. The amendment does not prevent voters from approving tax hikes they support. It simply ensures proposals affecting taxpayers statewide have broad backing before they take effect.

A vote **FOR** on Amendment B means higher standards for higher taxes.

Sen. Lincoln Fillmore
Rep. Jason Kyle

Rebuttal to Argument in Favor

Amendment B (SJR 2) asks: Should elected officials have more power than you?

The argument for Amendment B (SJR 2) is built on the lie that Utah voters cannot be trusted to make decisions about taxes unless politicians raise the bar.

Utahns already weigh the costs and benefits of ballot initiatives before voting. Requiring 60% approval for tax-related initiatives does not create accountability. It creates an unequal system where voters face stricter rules than the Legislature itself. Lawmakers can raise taxes with a simple majority. **The people should have that same power.**

Supporters of Amendment B (SJR 2) claim initiatives lack public input, but citizen-led initiatives are among the most public forms of lawmaking. They require collecting thousands of signatures, organizing across the state, and persuading a majority of voters. That is direct democracy in action.

Amendment B (SJR 2) also creates a dangerous precedent. It carves out one category of policy and subjects it to a higher standard, opening the door for future lawmakers to chip away at the initiative process issue by issue. Today it is taxes. Tomorrow it could be redistricting, healthcare, education, or public safety.

This amendment is not about protecting taxpayers. It is about protecting legislative power. Utah's Constitution gives citizens the right to act when their government will not. Amendment B (SJR 2) weakens that right.

VOTE NO ON AMENDMENT B (SJR 2).

Senator Luz Escamilla & Representative Angela Romero

Argument Against

Vote NO on SJR 2.

SJR 2 is an attack on ballot initiatives and our constitutional ability to govern ourselves.

Utahns deserve the same rules that apply to their elected officials. The Utah Constitution protects the people's power to reform their government and make laws directly through the initiative process. SJR 2 would make that process harder by requiring 60% voter approval for certain citizen initiatives, setting a precedent that could eventually change the entire initiative process. The Legislature can often pass similar measures with a simple majority; voters should be held to the same standard. Utah's initiative process exists so that citizens can act when they believe the government has failed to do so. We should not make that constitutional right harder to use. **Do not be fooled, this is a power grab.**

Vote NO on SJR 2.

Senator Luz Escamilla & Representative Angela Romero

Rebuttal to Argument Against

Amendment B is straightforward: before outside interests can raise your taxes through a ballot initiative, they should have to convince a broad majority of Utahns — not just 50% plus one.

The opposition calls this a “power grab” But the only power Amendment B limits is the ability of well-funded campaigns — often backed by out-of-state interests — to increase taxes on every Utah family with a razor-thin majority. That's not a power grab. That's protection.

Amendment B does not eliminate the initiative process or restrict anyone's right to vote. It simply requires that measures raising taxes earn 60% support before they take effect. Other states have learned this lesson the hard way: bare-majority tax initiatives have passed with narrow support, locked in lasting tax increases that proved nearly impossible to reverse, and left families and businesses paying the price for years. Utah can choose a better standard.

Yes, Amendment B sets a higher bar for ballot initiatives than for the legislature — and that's exactly the point. Legislators who raise your taxes face voters at the next election. They can be replaced. A tax increase passed by initiative faces no such accountability: it is drafted solely by its proponents, bypasses the normal legislative process, and once passed, can only be undone by another costly campaign. A less accountable process deserves a higher threshold. That's not unfair; that's common sense.

Amendment B protects your voice, your vote and your wallet.

Vote FOR on Amendment B.

Sen. Lincoln Fillmore
Rep. Jason Kyle

Full Text of Constitutional Amendment B

Proposal to Amend Utah Constitution - Statewide Initiatives

2025 General Session

Utah Constitution Sections Affected:

AMENDS:

ARTICLE VI, SECTION 1

Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of the two houses voting in favor thereof:

Section 1. It is proposed to amend Utah Constitution, Article VI, Section 1 to read

Article VI, Section 1 Effective 11/23/26. [Power vested in Senate, House, and People.]

(1) The Legislative power of the State shall be vested in:

(a) a Senate and House of Representatives which shall be designated the Legislature of the State of Utah; and

(b) the people of the State of Utah as provided in Subsection (2).

(2)(a)(i) The legal voters of the State of Utah, in the numbers, under the conditions, in the manner, and within the time provided by statute, may:

(A) initiate any desired legislation and cause it to be submitted to the people for adoption upon a majority vote of those voting on the legislation, as provided by statute; or

(B) require any law passed by the Legislature, except those laws passed by a two-thirds vote of the members elected to each house of the Legislature, to be submitted to the voters of the State, as provided by statute, before the law may take effect.

(ii) Notwithstanding Subsection (2)(a)(i)(A), legislation initiated to allow, limit, or prohibit the taking of wildlife or the season for or method of taking wildlife shall be adopted upon approval of two-thirds of those voting.

(iii) Notwithstanding Subsection (2)(a)(i)(A), initiated legislation that is subject to a vote that occurs after November 1, 2026, shall be adopted upon approval of at least 60% of those voting on the legislation if the initiated legislation includes:

(A) the imposition of a new tax;

(B) an expansion of an existing tax to include additional items or transactions subject to the tax;

(C) an increase in an existing tax rate; or

(D) for a property tax, a change to the tax rate that causes the tax rate to decrease less than it would under current law.

(b) The legal voters of any county, city, or town, in the numbers, under the conditions, in the manner, and within the time provided by statute, may:

(i) initiate any desired legislation and cause it to be submitted to the people of the county, city, or town for adoption upon a majority vote of those voting on the legislation, as provided by statute; or

(ii) require any law or ordinance passed by the law making body of the county, city, or town to be submitted to the voters thereof, as provided by statute, before the law or ordinance may take effect.

Section 2. **Submittal to voters.**

The lieutenant governor is directed to submit this proposed amendment to the voters of the state at the next regular general election in the manner provided by law.

Section 3. **Contingent effective date.**

If the amendment proposed by this joint resolution is approved by a majority of those voting on it at the next regular general election, the amendment shall take effect on November 23, 2026.