

ASSEMBLY BILL

No. 21

Introduced by Assembly Member DeMaio

December 2, 2024

An act relating to taxation.

LEGISLATIVE COUNSEL’S DIGEST

AB 21, as introduced, DeMaio. Taxpayer Protection Act of 2025.

The California Constitution requires a state statute that would result in any taxpayer paying a higher tax to be imposed by an act passed by $\frac{2}{3}$ vote of the each house of the Legislature.

The California Constitution also provides that all taxes imposed by a local government are either general taxes or special taxes, as defined, and requires that taxes imposed, extended, or increased by a local government be submitted to the electorate and approved by a majority vote, in the case of general taxes, or a $\frac{2}{3}$ vote, in the case of special taxes.

Existing law imposes specified requirements on state and local ballots, including, among other things, on the contents of the ballot label, ballot title, and summary.

This bill would declare the intent of the Legislature to enact a constitutional amendment to limit the ability of state and local governments to raise taxes, restore a $\frac{2}{3}$ vote requirement on local special tax increases, impose voter approval requirements on specific categories of new taxes, and regulate the titles on state and local ballot measures relating to tax increases.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. It is the intent of the Legislature to enact a
2 constitutional amendment to limit the ability of state and local
3 governments to raise taxes, restore a two-thirds vote requirement
4 on local special tax increases, impose voter approval requirements
5 on specific categories of new taxes, and regulate the titles on state
6 and local ballot measures relating to tax increases.

O