



What You Need to Know

What is Amendment 2?

Amendment 2 would ban a state property tax in Tennessee.

Why is this needed?

Tennessee does not currently have a state property tax; only local governments currently impose property taxes. However, state law permits the collection of a state property tax on top of these local taxes. Until 1949, Tennessee actually had a state property tax. Even though it was repealed then, a future state legislature could impose a property tax by a simple majority vote. This amendment would prohibit the re-enactment of a state property tax without amending the Tennessee Constitution.

Have we passed a constitutional amendment like this before?

Yes, in 2014, more than two-thirds of Tennessee voters passed a constitutional amendment to ban a state income tax. This would just add a state property tax to the list of taxes the state can never impose on us.

When will I get to vote on the amendment?

Amendment 2 will be on the ballot on Tuesday, November 3.

What is the full language of the amendment?

Amendment 2 would amend the Constitution by deleting the following language:

In accordance with the following provisions, all property real, personal or mixed shall be subject to taxation, but the Legislature...

and substituting instead the following:

In accordance with the following provisions, all property real, personal, or mixed shall be subject to taxation, but the Legislature shall not levy, authorize, or otherwise permit any state tax upon such property, and the Legislature...

How does this impact local government revenues?

This has nothing to do with local governments, their taxing authority, or their revenue. Local governments can and do impose property taxes, and this amendment would do nothing to change that.

Why should we ban a state property tax when we don't know what our state's future needs are?

Tennessee prides itself on having one of the lowest tax burdens in the nation. Letting Tennesseans keep their hard-earned money is part of our identity. We've made it just fine for more than 75 years without a state property tax, and we'll be just fine in the future without one. Tennesseans should never fear that their homes, farms, and businesses could be double taxed, first by their local government then again by their state government.

Who does this impact?

Everyone. If you are a homeowner, this will prevent your home from being double taxed at the state level after already being taxed at the local level. If you own a family farm, you already pay hefty local property taxes and don't need the burden of an additional state property tax. And if you own a business, it's already taxed in a myriad of ways, too. A state property tax would only add to your tax burden. Even if you don't own property and are a renter, property taxes are passed on to you in the form of higher rent, so this impacts you just as much as it does homeowners.

Do Tennesseans support banning a state property tax?

Yes! A recent poll found that 64% of voters support Amendment 2. Only 20% of voters oppose the measure.

Who is involved in Yes on 2?

The coalition that formed Yes on 2 includes Tennessee Farm Bureau, the Tennessee Chamber of Commerce & Industry, the Tennessee REALTORS®, Americans for Prosperity, the Beacon Center, and NFIB.

Governor Bill Lee is the statewide chairman of Yes on 2. Speaker Cameron Sexton (East Tennessee), Speaker Pro Tem Ferrell Haile (Middle Tennessee), and Rep. Tandy Darby (West Tennessee) serve as regional chairmen.



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