

# “Taxpayer Protection Act” Will Not Appear on November Ballot

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ATTORNEYS

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The “Taxpayer Protection Act (‘TPA’)” is beyond the power of the voters to adopt by initiative and will not be on the ballot in November. The California Supreme Court ruled today that the proposal to fundamentally change the way fees and taxes are adopted in California would be a “revision” of the State Constitution that requires a different process. The TPA is an initiative measure submitted by business interests.

The Supreme Court considered three areas where the TPA proposed significant changes to the State Constitution: 1) the Legislature’s power to levy taxes; 2) the balance of power between the Legislature, administrative agencies, and the voters concerning fee adoption; and 3) the authority of local government to set fees without legislative or voter approval. The changes the TPA proposed would have provided significantly more authority for the voters to approve or repeal taxes and fees by initiative or referendum, even purporting to apply its new requirements to taxes adopted prior to the 2024 election. The proponents characterized their proposed changes as more limited Constitutional “amendments” which could be proposed by initiative. However, the Court carefully examined the TPA changes and concluded they are the type of broad “revisions” to the entire State Constitution that cannot be proposed through the initiative process. The changes proposed must go through the more structured “revision” process specified in the State Constitution, including a constitutional convention.

The Supreme Court accordingly issued a writ of mandate prohibiting the Secretary of State from submitting the TPA on the November ballot, or including any information about it in the voter information guide. The Court’s unanimous decision in *Legislature of the State of California v. Weber*, California Supreme Court case number S281977, is available on the Court's website [here](#).

For more information regarding this case or other election issues, please contact **Craig Steele**.